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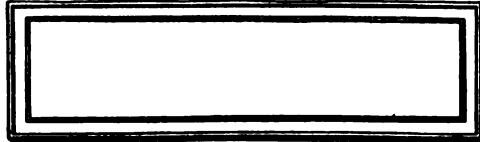
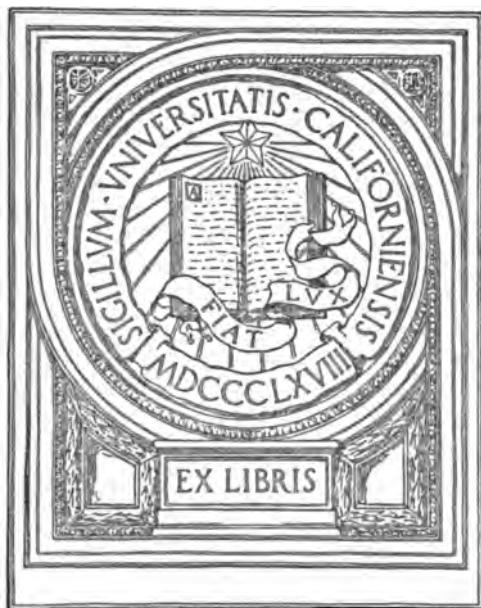
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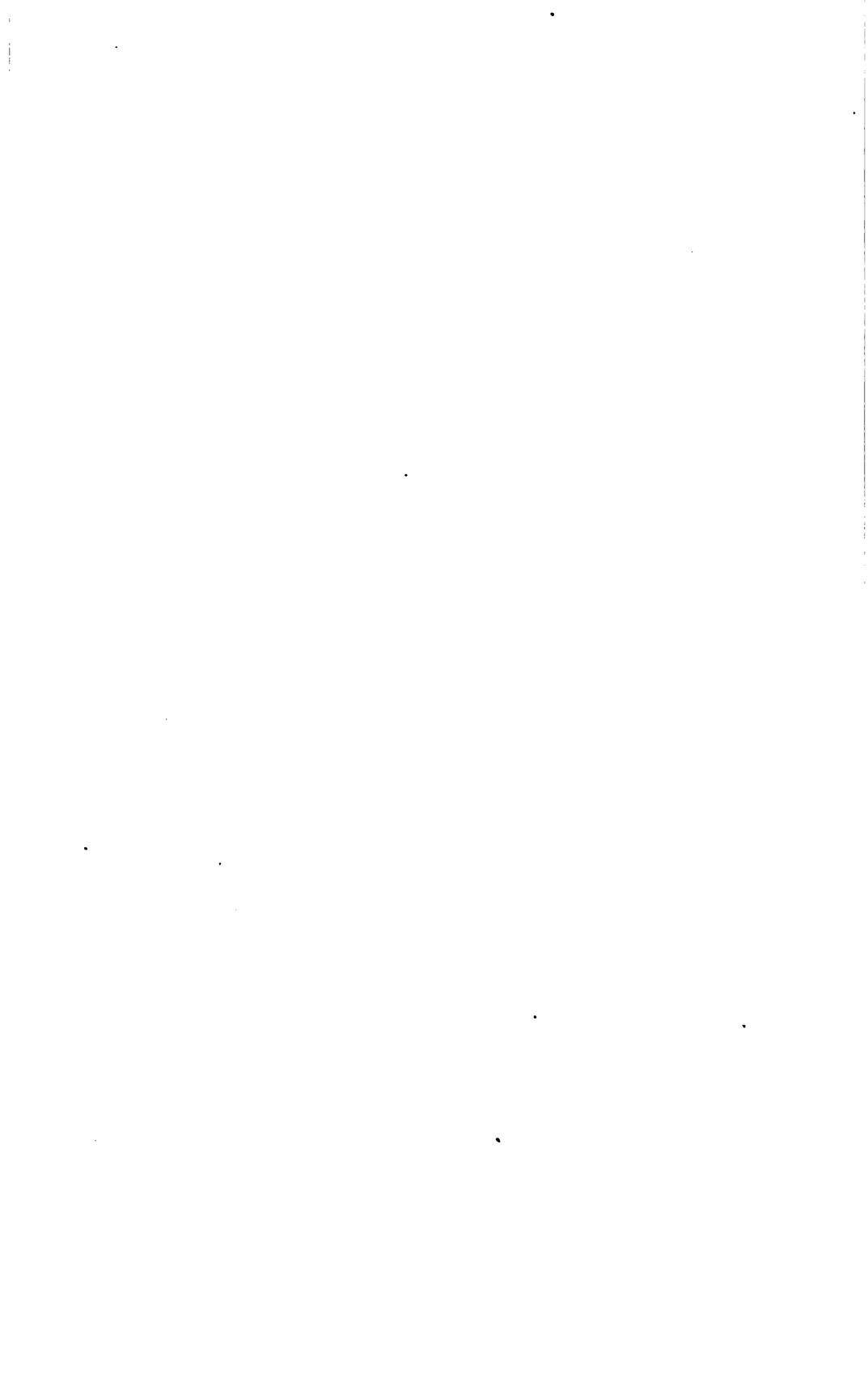
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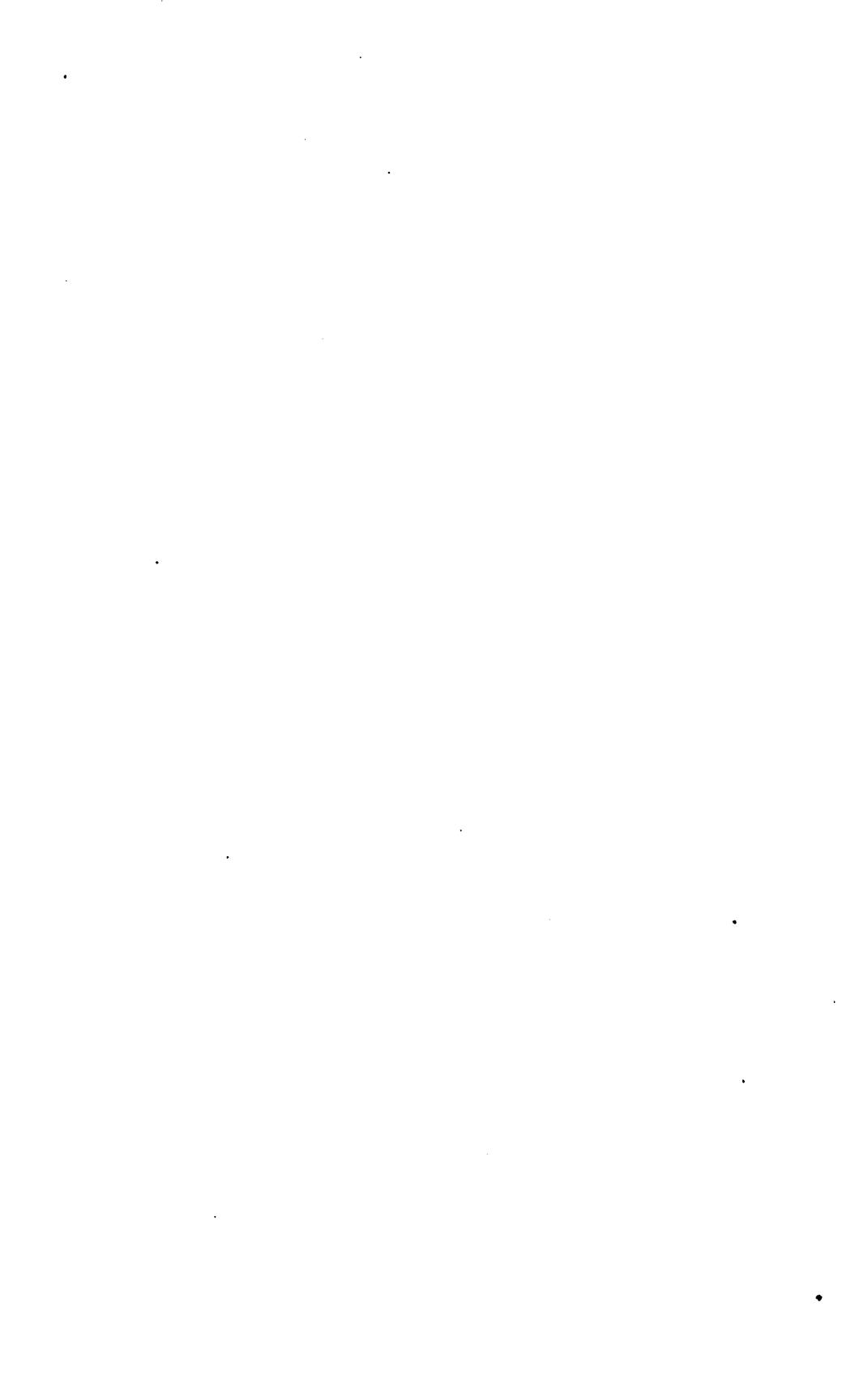
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Treasury Department,

Office of the Secretary.

Washington, D. C., June 17, 1885.

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C. S. HAMLIN,

Assistant Secretary.

◆

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UNIV. OF
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A DIGEST

OF THE

UNITED STATES TARIFF

AND

CUSTOMS LAWS,

WITH A

SCHEDULE OF DUTIES ON IMPORTS,

ALPHABETICALLY ARRANGED, GIVING THE RATE OF DUTY ON
EACH ARTICLE, THE PROVISIONS OF LAW IMPOSING THE
DUTY AND THE DECISIONS OF THE COURTS, THE
TREASURY DEPARTMENT, AND THE BOARD
OF GENERAL APPRAISERS, UNDER
WHICH THE ARTICLE IS
CLASSIFIED.

APPENDIX

OF FOREIGN MONEYS, WEIGHTS AND MEASURES, REDUCED TO U. S. STANDARD.

BY

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1895.

PREFACE TO FIRST EDITION

Published in 1871.

In presenting this Manual to the public, the compiler deems it only necessary to remark that an experience in the business of Custom-House Broker of upwards of Twelve Years, justifies his recommending it as a reliable work; and it may be readily inferred what amount of labor and research was required in its compilation, when it is considered that the provisions of the tariff laws, now in force, date back as far as the Act of August 30, 1842.

The Manual will be found to contain a Digest of the Tariff Laws from August 30, 1842, to date, thus covering the changes made at the last session of Congress, and a Schedule of the Rates of Duties, alphabetically arranged, (each article bearing reference to the paragraphs of the Digest which prescribes the rate of duty,) and, in addition, numerous Extracts from Important Decisions of the Treasury Department and Explanatory Notes, with an Appendix of Tables of Foreign Moneys, Weights, and Measures, reduced to the United States standard, Rates of Tare, Rates of Drawback, and other important Regulations of the Customs, which cannot fail to prove of service, not only to the importer, but also to those dealing in imported articles and to the general business public.

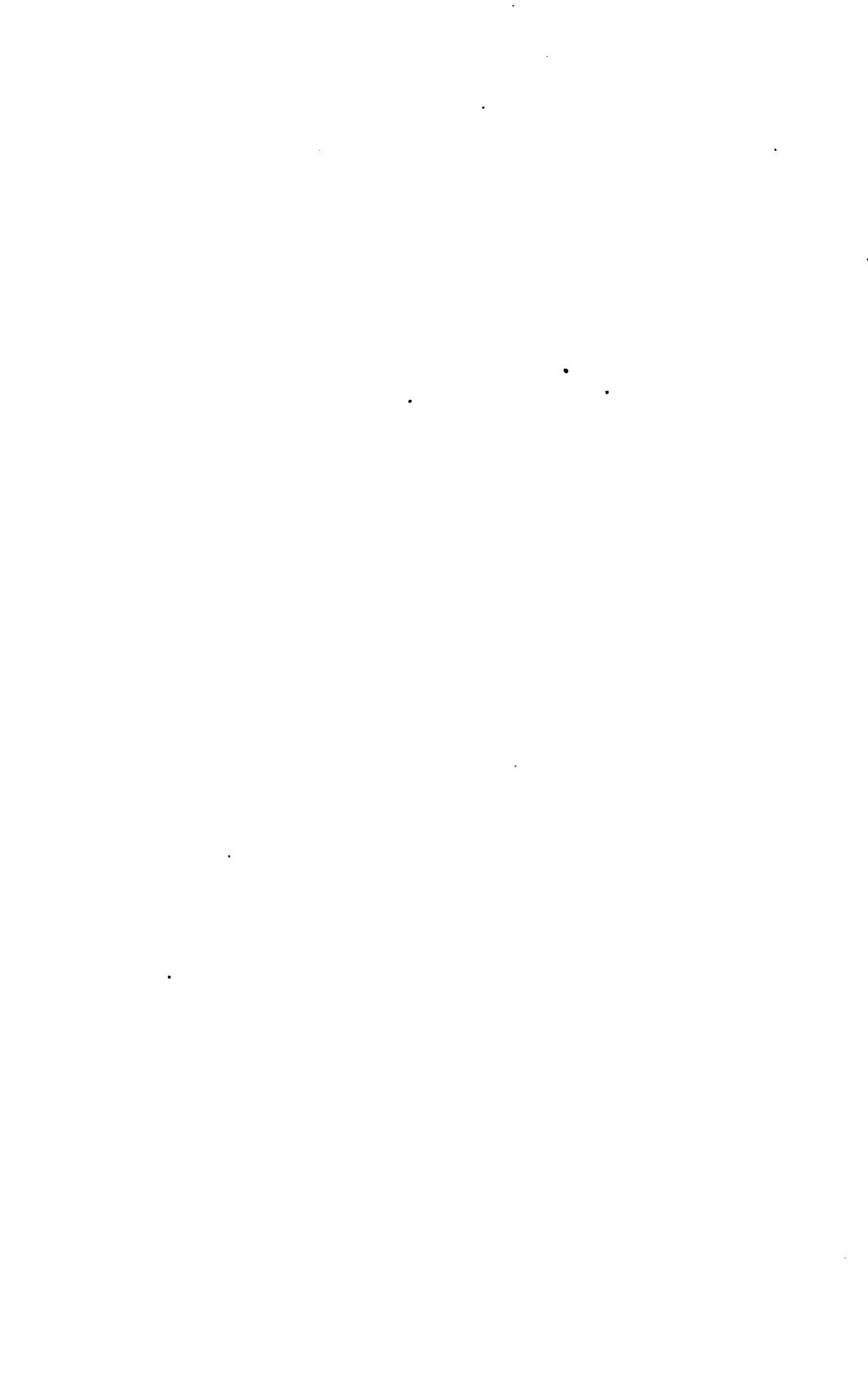
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PREFACE TO EIGHTH EDITION.

For the past *Twenty-four years* this work has been published periodically to conform to new legislation. The present (Eighth) Edition has been revised to the adjournment of Congress, March 4, 1895.

The *Classification in the Alphabetical Schedule* of every article imported (over 5,000 in number, occupying 241 pages) and the preparation of the *Notes* on the text of the entire work necessitated careful review of 15,781 *Decisions of the Treasury Department*, (indicated by T. D.) covering a period of 34 years, together with the *Decisions of the Board of General Appraisers* (indicated by G. A.) and of the *United States Courts*. The *Notes* are classified for convenient reference. Decisions not operative under existing laws have been excluded. The *Index* refers to subjects treated in the notes, as well as to the general text of the work.

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" " March	3, 1819	" " December	22, 1870
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UNIVERSITY OF
CALIFORNIA

A DIGEST
OF THE
UNITED STATES TARIFF
AND
CUSTOMS LAWS.

COLLECTION OF DUTIES UPON IMPORTS.

(Title 84—Revised Statutes—Chapter 4.)

ENTRY OF MERCHANDISE.

Definition of Word "Merchandise."

SEC. 2766. The word "merchandise," as used in this Title, may include goods, wares, and chattels of every description capable of being imported.

1. The term "*merchandise*" is ordinarily construed to mean any article which is the object of commerce, or may be bought or sold in trade (*Cotzhausen vs. Nazro*, 107 U. S. 215) and the Tariff Laws accordingly apply to all articles imported from foreign countries (G. A. 1915).

2. The hull, tackle, apparel and sea-stores of a *foreign* vessel, wrecked or condemned on the shores of the United States (T. D. 538, 563, 566, 2188, 7064, 7807, 13096,) or of an *American* vessel, wrecked in foreign waters and brought back to the owners in the United States, are not regarded as importations of *goods, wares or merchandise*. If in the latter case they are sold abroad, and the purchaser returns them to the United States, they become *merchandise* (T. D. 4327, 11582, 15096). Kentledge used as *ballast* on a vessel wrecked is not part of Equipment, and is treated as *merchandise* upon importation (T. D. 2082). See title "Wrecked Goods" and "Vessels" in the Schedule of Duties.

3. An anchor lost by a foreign vessel, in foreign port, and afterwards recovered and returned to the same vessel, while in an

NO VIMU
AMERICAN

2 TITLE 34—REVISED STATUTES—CH. 4.

American Port, was held "not to be an importation" (T.D. 13779). What constitutes an importation, see G. A. 2906.

4. Goods which arrive in a worthless condition, "although not merchandise" should be abandoned under the provisions of Section 23, Act June 10, 1890 (*post*) in order to have the duties refunded (T. D. 14671, 9719, G. A. 656, 910).

5. Samples and Ballast, if reported by the Appraiser to be of no commercial value, are not merchandise (T. D. 4828, G. A. 1915, 1253). See "Samples" and "Ballast" in the Schedule of Duties.

6. A *patent deed*, or English internal-revenue stamps imported for the purpose of being attached to articles produced in this country, before being shipped to England, are not *merchandise* (T. D. 2751, 7223).

Definition of word "Port."

SEC. 2767. The word "port," as used in this Title, may include any place from which merchandise can be shipped for importation, or at which merchandise can be imported.

A *port* is a place within a collection district where there is a Custom House, and where customs officers are stationed, and where vessels may lawfully clear and enter. The mere arrival of a vessel within a collection district, does not constitute an arrival at the port of entry, which only includes as much of the water adjacent to a city, as is usually occupied by vessels discharging or receiving their cargoes or lying at anchor and waiting for that purpose (T. D. 9041).

For lists of Customs Districts and Ports of entry and delivery, see Appendix.

Definition of word "Master."

SEC. 2768. The word "master," as used in this Title, may include any person having the chief charge or command of the employment and navigation of a vessel.

Departure from prescribed forms.

SEC. 2769. In cases where the forms of official documents, as prescribed by this Title, shall be substantially complied with and observed, according to the true intent thereof, no penalty or forfeiture shall be incurred by a deviation therefrom.

Where vessels from foreign ports may enter and unlade.

SEC. 2770. It shall not be lawful to make entry of any vessel which shall arrive within the United States, from any foreign port, or of the cargo on board such vessel, elsewhere than at one of the ports of entry designated in chapter one of this Title; nor to unlade the cargo, or any part thereof, elsewhere than at one of the ports of delivery therein designated, except that every port of entry shall be also a port of delivery. This section shall not prevent the master or commander of any vessel from making entry with the collector of any district in which such vessel may

be owned, or from which she may have sailed on the voyage from which she shall then have returned. (See §29, *Act June 26, 1884.*)

Where foreign vessels may enter and unlade.

SEC. 2771. Vessels which are not vessels of the United States shall be admitted to unlade only at ports of entry established by law; and no such vessel shall be admitted to make entry in any other district than in the one in which she shall be admitted to unlade. (See §29, *Act June 26, 1884.*)

Where vessels bound to ports of delivery only may enter.

SEC. 2772. The master of every vessel bound to a port of delivery only, in any district, shall first come to at the port of entry of such district, with his vessel, and there make report and entry in writing, and pay all duties required by law, port fees and charges, before such vessels shall proceed to her port of delivery. Any master of a vessel who shall proceed to a port of delivery contrary to such directions shall be liable to a penalty of five hundred dollars, to be recovered with costs of suits.

Penalty for departing from port of arrival before making a report or entry.

SEC. 2773. If any vessel, having arrived within the limits of any collection district, from any foreign port, departs, or attempts to depart from the same, unless to proceed on her way to some more interior district to which she may be bound, before report or entry shall have been made by the master with the collector of some district, the master shall be liable to a penalty of four hundred dollars; and any collector, naval officer, surveyor, or commander of any revenue-cutter may cause such vessel to be arrested and brought back to the most convenient port of the United States. If, however, it is made to appear by the oath of the master, and of the person next in command, or by other sufficient proof to the satisfaction of the collector of the district within which such vessel shall afterwards come, or to the satisfaction of the court in which the prosecution for such penalty may be had, that the departure or attempt to depart was occasioned by stress of weather, pursuit or duress of enemies, or other necessity, the penalty imposed by this section shall not be incurred.

For a construction of this section respecting report and entry of vessels from foreign ports, see T. D. 3350.

Masters to make report on arrival of vessel.

SEC. 2774. Within twenty-four hours after the arrival of any vessel, from any foreign port, at any port of the

United States established by law, at which an officer of the customs reside, or within any harbor, inlet, or creek thereof, if the hours of business at the office of the chief officer of the customs at such port will permit, or as soon thereafter as such hours will permit, the master shall repair to such office, and make report to the chief officer, of the arrival of the vessel; and he shall, within forty-eight hours after such arrival, make a further report in writing, to the collector of the district, which report shall be in the form, and shall contain all the particulars required to be inserted in, and verified like, a manifest. Every master who shall neglect or omit to make either of such reports and declarations, or to verify any such declaration as required, or shall not fully comply with the true intent and meaning of this section, shall, for each offense, be liable to a penalty of one thousand dollars. (*See §§2806–2811 and Act June 5, 1894, post.*)

1. Delivery of the manifest to proper customs officer is the "*report of the arrival of the vessel*," and the master's entry of vessel at custom house is the "*further report in writing*" (T. D. 3350.)

2. The "*forty-eight hours*" begins immediately upon arrival of the vessel, Sundays are excluded (T. D. 4107).

3. A voluntary payment of fine may be accepted in lieu of prosecution (T. D. 7399).

Special Report of Spirits and Wines.

SEC. 2775. The master of any vessel having on board distilled spirits, or wines, shall, within forty-eight hours after his arrival, whether the same be at the first port of arrival of such vessel or not, in addition to the requirements of the preceding section, report in writing to the surveyor or officer acting as inspector of the revenue of the port at which he has arrived, the foreign port from which he last sailed, the name of his vessel, his own name, the tonnage and denomination of such vessel, and to what nation belonging, together with the quantity and kinds of spirits and wines, on board of the vessel, particularizing the number of casks, vessels, cases, or other packages containing the same, with their marks and numbers, as also the quantity and kinds of spirits and wines, on board such vessel as sea-stores, and in default thereof he shall be liable to a penalty of five hundred dollars, and any spirits omitted to be reported shall be forfeited. (*See §2808.*)

Exception as to goods destined for foreign port.—Vessels may proceed to other points to unlade bulky articles.

SEC. 2776. Any vessel may proceed with any merchandise brought in her, and, in the manifest delivered to the collector of the customs, reported as destined for any

foreign port, from the district within which such vessel shall first arrive to such foreign port without paying or securing the payment of any duties upon such merchandise as shall be actually re-exported in the vessel. But the manifest so declaring to re-export such merchandise shall be delivered to such collector within forty-eight hours after the arrival of the vessel. And the master of such vessel shall give bond as required by the next section.

Amended by Act June 26, 1884, Section 29, by adding the following:

Provided, That vessels arriving at a port of entry, in the United States, laden with coal, salt, railroad iron, and other like articles in bulk, may proceed to places within that collection district to be specially designated by the Secretary of the Treasury, by general regulations or otherwise, under the superintendence of customs officers, at the expense of the parties interested, for the purpose of unloading cargoes of the character before mentioned.

(T. D. 9982, 12765, 13254, 13420.)

Applications for privileges of this section will be reported by Collector to the Department for instruction. Telegraph expense to be paid by applicant (T. D. 6424).

The expense to be paid by the parties interested includes mileage of customs officers to place of discharge, board and per diem compensation (G. A. 2837).

Bond before proceeding to foreign port.

SEC. 2777. The master of any vessel so destined for a foreign port shall give bond, with one or more surties, in a sum equal to the amount of the duties upon the merchandise, as the same shall be estimated by the collector and naval officer of the port where the report shall be made, to the satisfaction of the collector, with condition that the merchandise, or any part thereof, shall not be landed within the United States, unless due entry thereof shall have been first made and the duties thereon paid, according to law. Such bond shall be taken for the same period, and canceled in like manner, as a bond given for obtaining drawback of duties. No such bond shall be required in respect to merchandise on board of any vessel which has put into the United States from a necessity, shown as prescribed in section twenty-seven hundred and seventy-three. (See §§3043-3047, 3049.)

Duty of Collector as to such Bond.

SEC. 2778. The collector receiving any bond conditioned for the payment of duties upon merchandise reported as destined for a foreign port, in case the same shall be landed within the United States, or any other bonds taken upon the exportation of merchandise entitled to drawback, shall

immediately after the time when by the conditions of the same they ought to be canceled, put the same in suit, provided the proof of the occurrence of such a necessity as excuses a landing of such goods within the United States has not been produced, or further time granted therefor by the Secretary of the Treasury. (*See Act June 20, 1876, post.*)

Vessels may proceed to other Districts.

SEC. 2779. Any vessel in which any merchandise is brought into the United States from any foreign port, and which is specified in the manifest verified before the collector of the port in which such vessel first arrives, to be destined for other districts, may proceed with the same from district to district within the United States, in order to the landing or delivery thereof; and the duties on such of the merchandise only as shall be landed in any district shall be paid within such district. (*See §28c8.*)

Copy of report and manifest, with Collector's Certificate before proceeding to another district.

SEC. 2780. Before any vessel departs from the district in which she shall first arrive for another district, provided such departure is not within forty-eight hours after her arrival within such district, with merchandise brought in such vessel from a foreign port on which the duties have not paid, the master shall obtain from the collector of the district from which she is about to depart, who is hereby required to grant the same, a copy of the report and manifest made by such master, certified by the collector, to which copy shall be annexed a certificate of the quantity and particulars of the merchandise which appears to him to have been landed within his district, or of the quantity and particulars of the merchandise which remains on board and upon which the duties are to be paid in some other district.

Report or entry in other Districts prescribed.

SEC. 2781. Within twenty-four hours after the arrival of such vessel within any other district, the master shall make report or entry to or with the collector of such other district, producing and showing the certified copy of his first report, together with a certificate from each collector of any other district within which any of the merchandise, brought in such vessel, has been landed, of the quantity and particulars of such merchandise as has been landed in each district respectively.

Bond upon proceeding to another District.

SEC. 2782. The master shall, however, first give bond, with one or more sureties, to the satisfaction of the col-

lector of the district within which the vessel first arrives, in a sum equal to the amount of the duties on the residue of the merchandise, according to such estimate as the collector shall form thereof, with condition that the residue of such merchandise shall be duly entered and delivered in another district for which the same has been reported to be destined.

Cancellation of Bond.

SEC. 2783. The bond shall be canceled or discharged within six calendar months from the date thereof, by the production of certificates from the collectors of the districts for which the merchandise has been reported, showing the due entry and delivery of the merchandise in such districts, or upon due proof to the satisfaction of the collector by whom the bond was taken, and to the naval officer of the port, if any, that such entry and delivery were prevented by some unavoidable accident or casualty, and if the whole or any part of the merchandise has not been lost, that it has been duly entered and delivered within the United States.

Penalty for omitting to procure certificate.

SEC. 2784. If the master of any such vessel fails by his neglect or fault to obtain the copy of his report from the collector of the district from which he is about to depart, or any certificate which he ought to obtain, or neglects to exhibit the same to the collector of any other district to which the vessel afterwards proceeds, within the time for that purpose allowed, he shall be liable to a penalty, for every such neglect or omission, of five hundred dollars.

Entry of the Merchandise and by whom.

SEC. 2785. The owner or consignee of any merchandise on board of any such vessel, or, in case of his absence or sickness, his known agent or factor in his name, shall, within fifteen days after the report of the master to the collector of the district for which such merchandise shall be destined make entry thereof in writing with the collector, and shall in such entry specify the name of the vessel and of her master, in which, and the port or place from which such merchandise was imported, the particular marks, numbers, denomination, and prime cost, including charges of each particular package or parcel whereof the entry shall consist, or, if in bulk, the quantity, quality, and prime cost, including charges thereof, particularly specifying the species of money in which the invoices thereof are made out. Such entry shall be subscribed by the person making it, if the owner or consignee, in his own name, or, if another person, in his name as agent or factor, for the owner or consignee. The person making such entry shall

also produce to the collector and naval officer, if any, the original invoices of the merchandise, or other documents received in lieu thereof, or concerning the same, in the same state in which they were received, with the bills of lading for the same; which invoices shall be signed by the persons in the offices of the collector and naval officer who have compared and examined them. (*See §§1, 29, Act June 10, 1890; §§2788, 3058, 3097, R. S. and Act May 1, 1876, post.*)

Verification of Entry.

SEC. 2786. The entries to be made by any importer, consignee, or agent, under the preceding section, shall be verified by the oath of the person making the same. (*See §5 Act June 10, 1890, post.*)

Bond required when Agent makes entry.

SEC. 2787. Whenever any entry is made with the collector of any district, of merchandise imported into the United States subject to duty, by any agent, factor, or person, other than the person to whom it belongs, or to whom it is ultimately consigned, the collector shall take a bond with surety from such agent, factor, or person, in the penal sum of one thousand dollars, with condition that the actual owner or consignee of such merchandise shall deliver to the collector a full and correct account of the merchandise imported by him, or for him on his own account, or consigned to his care, in the same manner and form as required in respect to an entry previous to the landing of merchandise; which account shall be verified by a like oath, as in the case of an entry, to be taken and subscribed before any judge of the United States, or the judge of any court of record of a State, or before any collector of the customs. In case of the payment of the duties at the time of entry, by any factor or agent, on the merchandise entered by him, the condition of the bond shall be to produce the account of the proper owner, or consignee, verified in manner as before directed, within ninety days from the date of such bond. (*See Act June 10, 1890, post.*)

No entry of goods by an attorney of a firm can be made without requiring bond to produce the owner's oath (T. D. 7018).

The provisions of this section should be enforced whenever an entry is made on bill of lading consigned to any person other than the actual owner or ultimate consignee of the goods (T. D. 12412 see "Real and pretended consignee" note 4 to Sec. 1, Act June 10, 1890, post.)

Entry when particulars are unknown.

SEC. 2788. Where the particulars of any merchandise are unknown, in lieu of the entry prescribed by section twenty-seven hundred and eighty-five, an entry thereof

shall be made and received according to the circumstances of the case; the party making the same declaring upon oath all that he knows or believes concerning the quality and particulars of the merchandise, and that he has no other knowledge or information concerning the same. (*See Act June 10, 1890, post.*)

Custody of merchandise when invoice, &c., imperfect.

SEC. 2789. Whenever an entry of merchandise is imperfect, for want of invoices, bills of lading, or for any other cause, the collector shall take the merchandise into his custody, until the quantity, quality, or value thereof, as the case may require, can be ascertained. (*See Act June 10, 1890, post, and §2926 R. S.*)

Invoice quantity of merchandise must all be covered by entry, a certain portion cannot be entered and the remainder left as unclaimed (T. D. 7552, 7584).

Vessel's papers to be deposited with the Collector.

SEC. 2790. The register, or other document in lieu thereof, together with the clearance and other papers granted by the officers of the customs to a vessel at her departure from the port from whence she may have arrived, Mediterranean passports excepted, shall previous to entry be produced to the collector with whom such entry is to be made, and shall remain in his office; and on the clearance of such vessel the register and other documents shall be returned to the master or owner of such vessel.

Public vessels need not enter.

SEC. 2791. It shall not be necessary for the master of any vessel of war, or of any vessel employed by any prince, or State, as a public packet for the conveyance of letters and dispatches, and not permitted by the laws of such prince or State to be employed in the transportation of merchandise, in the way of trade, to make report and entry.

Ferry-boats need not enter.

SEC. 2792. Vessels used exclusively as ferry-boats carrying passengers, baggage, and merchandise, shall not be required to enter and clear, nor shall the masters of such vessels be required to present manifests, or to pay entrance or clearance fees, or fees for receiving or certifying manifests, but they shall, upon arrival in the United States, be required to report such baggage and merchandise to the proper officer of the customs according to law.

Certain vessels exempted from fees and tonnage tax.

SEC. 2793. Enrolled or licensed vessels engaged in the foreign and coasting trade on the northern, northeastern

and northwestern frontiers of the United States, departing from or arriving at a port in one district to or from a port in another district, and also touching at intermediate foreign ports, shall not thereby become liable to the payment of entry and clearance fees, or tonnage tax, as if from or to foreign ports; but such vessels shall, notwithstanding, be required to enter and clear. (*See* §3116.)

Importer to make separate entry of Spirits and Wines.

SEC. 2794. Every importer of distilled spirits or wines, or persons to whom distilled spirits or wines are consigned, shall make a separate and additional entry thereof, specifying the name of the vessel, and her master, in which, and the place from which, such spirits or wines were imported, together with the quantity and quality thereof, and a particular detail of the casks or receptacles containing the same, with their marks and numbers; such entry shall be subscribed by the person making the same, for himself, or in behalf of the person for whom such entry is made, and shall be certified by the collector, before whom it is made, as a true copy, and conformable to the general entry before directed, in respect to all distilled spirits and wines therein contained; such entry thus certified shall be transmitted to the surveyor or officer acting as inspector of the revenue for the port where it is intended to commence the delivery of such spirits or wines.

Sea-Stores to be specified.

SEC. 2795. In order to ascertain what articles ought to be exempt from duty as the sea-stores of a vessel, the master shall particularly specify the articles, in the report or manifest to be by him made, designating them as the sea-stores of such vessel; and in the oath to be taken by such master, on making such report, he shall declare that the articles so specified as sea-stores are truly such, and are not intended by way of merchandise or for sale; whereupon the articles shall be free from duty. (*See* §2796.)

Collection of duty on excess of Sea-stores.

SEC. 2796. Whenever it appears to the collector to whom a report and manifest of sea-stores are delivered, together with the naval officer, where there is one, or alone, where there is no naval officer, that the quantities of the articles, or any part thereof, reported as sea-stores, are excessive, the collector, jointly with the naval officer, or alone, as the case may be, may in his discretion estimate the amount of the duty on such excess; which shall be forthwith paid by the master, to the collector, on pain of forfeiting the value of such excess. (*See* §§2798, 3111, 3113.)

1. The collector or other chief officer of the customs must alone determine whether the quantity is excessive or not, and the

amount of duty upon any excess, and their decision is not subject to protest (T. D. 1120, 4130, 7270, 9897, 9927).

2. Surplus sea-stores must pay duty and cannot be sealed up on board until the vessel sails to avoid duty (T. D. 4438). If landed they must pay duty and be entered for immediate consumption, and not for warehouse (T. D. 7697). They cannot be transferred to another vessel, except when having been withdrawn from bond, they may be transferred from a vessel of the United States, no longer employed, to a vessel of the United States of the same line in active service in the foreign trade (T. D. 3501, 8314, 9897, 11301), and they cannot be re-exported without payment of duty (T. D. 9927.)

3. Articles of sea-stores as are of domestic production or manufacture are exempt from duty, upon evidence satisfactory to the collector, without the usual evidence required relating to reimportations of domestic articles under provisions of paragraph 387 of Act August 28, 1894 (T. D. 4544.)

4. Sea stores of a vessel of the United States are dutiable on her changing from the foreign to the coasting trade (T. D. 4420.)

5. Where duty has been paid on sea-stores, and they are bought by another vessel and again imported, they must pay duty (T. D. 8314.)

6. Cigars, in reasonable quantity, less than the amount restricted as a legal importation by section 2804 (*post*) may be entered as ship's stores (T. D. 331, 8091, 8318), but for any excessive quantity duties or a fine equal to the duty, must be demanded according as the excess shall or shall not be sufficient to constitute a legal importation under section 2804 (T. D. 8318).

When sea-stores are forfeited.

SEC. 2797. If any other or greater quantity of articles are found on board such vessel as sea-stores than are specified in an entry of sea-stores, or if any of the articles are landed without a permit first obtained from the collector, and naval officer if any, for that purpose, all such articles as are not included in the report or manifest by the master, and all which are landed without a permit, shall be forfeited, and may be seized; and the master shall moreover be liable to a penalty of treble the value of the articles omitted or landed. (See §2796.)

Steam-Vessels may retain Coal on Board.

SEC. 2798. The master of any vessel propelled by steam, arriving at any port in the United States, may retain all the coal such vessels may have on board at the time of her arrival, and may proceed with such coal to a foreign port, without being required to land the same in the United States or to pay any duty thereon.

1. Paragraph 441, Act Aug. 28, 1894, makes coal-stores of American vessels free if not unloaded, and this section allows any steam vessel, foreign or domestic, to retain all coal on board free, and no enquiry is required whether or not the quantity is excessive (T. D. 12185, 12188, 14476); but any coal regularly consigned to parties in the United States and retained on bond, is dutiable (T. D. 4935), and any coal becomes dutiable if landed (T. D. 6725).

Entry of Baggage and Tools of Trade.

SEC. 2799. In order to ascertain what articles ought to be exempted as the wearing apparel, and other personal baggage, and the tools or implements of a mechanical trade only, of persons who arrive in the United States, due entry thereof, as of other merchandise, but separate and distinct from that of any other merchandise, imported from a foreign port, shall be made with the collector of the district in which the articles are intended to be landed by the owner thereof, or his agent, expressing the persons by whom or for whom such entry is made, and particularizing the several packages, and their contents, with their marks and numbers; and the person who shall make the entry shall take and subscribe an oath before the collector, declaring that the entry subscribed by him and to which the oath is annexed contains, to the best of his knowledge and belief, a just and true account of the contents of the several packages mentioned in the entry, specifying the name of the vessel, of her master, and of the port from which she has arrived; and that such packages contain no merchandise whatever other than wearing apparel, personal baggage, or, as the case may be, tools of trade, specifying it; that they are all the property of a person named who has arrived, or is shortly expected to arrive in the United States, and are not directly or indirectly imported for any other or intended for sale.

SEC. 2800. Whenever the person making entry of any articles as wearing apparel, personal baggage, tools, or implements, is not the owner of them, he shall give bond with one or more sureties, to the satisfaction of the collector, in a sum equal to the duties on like articles imported subject to the duty, upon the condition that the owner of the articles shall, within one year, personally make an oath such as is prescribed in the preceding section.

SEC. 2801. On compliance with the two preceding sections, and not otherwise, a permit shall be granted for landing such articles. But whenever the collector and the naval officer, if any, think proper, they may direct the baggage of any person arriving within the United States to be examined by the surveyor of the port, or by an inspector of the customs, who shall make a return of the same; and if any articles are contained therein which in their opinion ought not to be exempted from duty, due entry of them shall be made and the duties thereon paid.

SEC. 2802. Whenever any article subject to duty is found in the baggage of any person arriving within the United States, which was not, at the time of making entry for such baggage, mentioned to the collector before

whom such entry was made, by the person making entry. such article shall be forfeited, and the person in whose baggage it is found shall be liable to a penalty of treble the value of such article.

See title "Effects" and notes in Schedule of Duties, §3100 *et seq.*, Revised Statutes: §9, *Act June 10, 1890, post* and T. D. 13270, 13387, 13399, 13997.

1. Dutiable merchandise in passengers baggage exceeding \$500 in value must be entered at the Custom House. If under that amount may be informally entered at place of landing (Reg. 1892, article 354).

2. Passengers dissatisfied with the assessment of duty, have the right to file protest (T. D. 11762.) Duty will, however, be refunded if the articles are subsequently found entitled to free entry, whether protest was filed or not (T. D. 1983).

3. Where personal effects are packed or mingled with dutiable goods, the forfeiture does not include the personal effects (T. D. 7344).

4. Where the goods are actually in transit to a foreign country, they are not liable to seizure (T. D. 15106).

Baggage in Transit to a Foreign Country.

SEC. 2803. Any baggage or personal effects arriving in the United States, in transit to any foreign country, may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained without the payment or exactation of any import duty, and to be delivered to such parties on their departure for their foreign destination, under such rules, regulations, and fees as the Secretary of the Treasury may prescribe. (*See* §28, *Act June 10, 1890, post*).

Cigars.—Restrictions upon Importation.

SEC. 2804. As amended by §26, Act Aug. 28, 1894, so as to read, No cigars shall be imported unless the same are packed in boxes of not more than five hundred cigars in each box; and no entry of any imported cigars shall be allowed of less quantity than three thousand in a single package; and all cigars on importation shall be placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected and a stamp affixed to each box indicating such inspection, and also a serial number to be recorded in the custom house. And the Secretary of the Treasury is hereby authorized to provide the requisite stamps, and to make all necessary regulations for carrying the above provisions of law into effect. (*See* §3402 *R. S. and* §32, *Act Oct. 1, 1890.*)

1. "Three thousand in a single package" means a package to prevent secret removal of any portion. Boxes of cigars tied together with twine does not comply with the statute, and should not be admitted to entry (T. D. 3141). *Cigarettes and Cheroots* are to be treated as subject on importation to all the provisions

of the statute (T. D. 1306, 11131). Illegal quantities are forfeited absolutely when imported *knowingly*; when imported ignorantly they are also forfeited, which is usually remitted upon payment of a fine equal to duty (T. D. 7462, 8014, 8184, 8318, 11315). Small quantities as "samples" are also subject to forfeiture (T. D. 7466, 7587). But a less quantity than restricted by the statute may be entered on the manifest as *sea-stores* (T. D. 331, 8091).

2. A passenger may bring in free of duty not over fifty cigars. This is restricted on the frontiers to *bona fide* passengers crossing about twice a year (T. D. 6841, 9119).

3. Cigars in transit may be entered in bond for export irrespective of the quantity (T. D. 588, 2174, 7342).

4. Duty must be assessed upon the actual weight of the cigars, and not regulated by "brands of a standard weight" (T. D. 8888). No allowance in weight is made for dampness or moisture (T. D. 8650).

5. Reimported cigars manufactured in the United States, are subject to duty equal to the internal revenue tax (T. D. 5055).

6. Stamps for cigars arriving under immediate transportation entries should have inserted name of vessel or railroad, date of inspection and name of inspecting officer (T. D. 10381).

7. *Overweight Cigarettes* must be stamped with internal revenue *cigar* stamps (T. D. 9813). Packages of fifteen cigarettes each cannot be withdrawn for *consumption* without being repacked into packages of 10, 20, 50 or 100 cigarettes each. A combination of packages may be permitted if the resulting package contains under one stamp the legal number of cigarettes (T. D. 8237, 8734).

8. Cigars cannot be imported through the mails from Mexico under the postal convention (T. D. 9216).

For regulations as to stamping and weighing, see T. D. 15362, 15293, 15572.

Oaths, before whom taken.

SEC. 2805. All oaths to be taken upon making of any of the reports or entries, or respecting any of the acts mentioned in this chapter, whether by a master of any vessel, or the owner or consignee of any merchandise, his factor or agent, or by any other person, shall be administered by the collector, or officer to or with whom the report or entry is made, and shall be reduced to writing, and subscribed by the person taking and by the person administering the oath. (*See §§4, 5, 16 and 22, Act June 10, 1890, Act September 30, 1890, and Act June 5, 1894, post.*)

Manifests of Cargo of Vessels—What to contain—and Vessels entered "for orders."

SEC. 2806. No merchandise shall be brought into the United States, from any foreign port, in any vessel unless the master has on board manifests in writing of the cargo, signed by such master. (*See §2774.*)

SEC. 2807. As amended by the Act of June 3, 1892, every manifest required by the preceding section shall contain:

First. The name of the ports where the merchandise in such manifests mentioned were taken on board, and the

ports within the United States for which the same are destined; particularly noting the merchandise destined for each port respectively.

Provided, however, That the master of a vessel laden exclusively either with sugar, coal, salt, hides, dyewoods, wool, or jute butts, consigned to one consignee, arriving at a port for orders, may be permitted to destine such cargo or determine its disposition "for orders," upon entering the vessel at the custom-house, and, within fifteen days afterwards and before the unloading of any part of the cargo, to amend the manifest by designating the actual port of discharge of such cargo: *Provided further,* That in the event of failure to designate the port of discharge within fifteen days such cargo must be discharged at the port where the vessel entered.

Second. The name, description, and build of the vessel; the true admeasurement or tonnage thereof; the port to which such vessel belongs; the name of each owner, according to the register of the same; and the name of the master of such vessel.

Third. A just and particular account of all the merchandise, so laden on board, whether in packages or stowed loose, of any kind or nature whatever, together with the marks and numbers as marked on each package, and the number or quantity and description of the packages in words at length, whether leaguer, pipe, butt, puncheon, hogshead, barrel, keg, case, bale, pack, truss, chest, box, band-box, bundle, parcel, cask, or package, of any kind or sort, describing the same by its usual name or denomination.

Fourth. The names of the persons to whom such packages are respectively consigned, agreeably to the bills of lading signed for the same, unless when the goods are consigned to order, when it shall be so expressed in the manifest.

Fifth. The names of the several passengers on board the vessel, distinguishing whether cabin or steerage passengers, or both, with their baggage, specifying the number and description of packages belonging to each respectively.

Sixth. An account of the sea-stores remaining, if any.

Merchandise destined to different ports or districts.

SEC. 2808. If merchandise shall be imported, destined to be delivered in different districts or ports, the quantities and packages so destined to be delivered shall be inserted in successive order in the manifest; and all sprits and wines constituting the whole or any part of the cargo of any vessel shall also be inserted in successive order, distinguishing the ports to which the same may be destined, and the kinds, qualities, and quantities thereof. (*See §§ 2775, 2779.*)

Penalty for failure to have a correct manifest, except by accident or mistake.

SEC. 2809. If any merchandise is brought into the United States in any vessel whatever from any foreign port without having such a manifest on board, or which shall not be included or described in the manifest, or shall not agree therewith, the master shall be liable to a penalty equal to the value of such merchandise not included in such manifest; and all such merchandise not included in the manifest belonging or consigned to the master, mate, officers, or crew of such vessel, shall be forfeited.

SEC. 2810. Whenever it is made to appear to the satisfaction of the collector, naval officer, and surveyor, or to the major part of them, where those officers are established at any port, or to the satisfaction of the collector alone, where either of the other of the officers is not established, or to the satisfaction of the court in which a trial shall be had concerning such forfeiture, that no part of the cargo of any vessel without proper manifests was unshipped, after it was taken on board, except such as shall have been particularly specified and accounted for in the report of the master, and that the manifests had been lost or mislaid, without fraud or collusion, or were defaced by accident, or became incorrect by mistake, no forfeiture or penalty shall be incurred under the preceding section.

Clearance should not be refused unless the Collector has good reason to believe payment of the penalty cannot otherwise be secured (T. D. 8175).

Production of manifest to Customs Officers.

SEC. 2811. Every master of any vessel laden with merchandise, and bound to any port in the United States, shall, on his arrival within four leagues of the coast thereof, or within any of the bays, harbors, ports, rivers, creeks, or inlets thereof, upon demand, produce the manifests in writing, which such master is required to have on board his vessel, to such officer of the customs as first comes on board his vessel, for inspection, and shall deliver to such officer true copies thereof, which copies shall be provided and subscribed by the master, and the officer to whom the original manifests have been produced shall certify upon the back thereof that the same were produced, and the day and year on which the same were so produced, and that such copies were to him delivered and by him examined with the original manifest; and shall likewise certify upon the back of such copies the day and year on which the same were delivered, and shall forthwith transmit such copies to the respective collectors of the several districts, to which the goods by such manifests appear respectively to be consigned. (See §2774.)

Delivery of copies of Manifest.

SEC. 2812. The master of any such vessel shall in like manner produce to the officer of the customs who first comes on board such vessel, upon her arrival within the limits of any collection-district in which the cargo, or any part thereof, is intended to be discharged or landed, for his inspection, such manifest; and shall also deliver to him true copies thereof, such copies also to be provided and subscribed by the master, the production of which manifests and the delivery of which copies shall also be certified by the officer of the customs, upon the back of the original manifests, with the particular day and year when such manifests were produced to such officer, and when he so received the copies thereof; and such officer is required forthwith to transmit the copies of the manifests to the collector of the district; and the master shall afterward deliver the original manifests so certified to the collector. When any manifest shall be produced, upon which there shall be no certificate from any officer of the customs as before mentioned, the master producing the same shall be required to make oath that no officer has applied for, and that no endorsement has taken place on, any manifest of the cargo of such vessel.

SEC. 2813. The master of any such vessel shall not be required to make delivery of more than one copy of each manifest to the officer who shall first come on board of such vessel, within four leagues of the coast of the United States, and one other copy to such officer as shall first come on board within the limits of any collection district, for which the cargo of such vessel, or some part thereof, is destined, nor to make delivery of any such copy to any other officer; but it shall be sufficient, in respect to any such other officer, to exhibit to him the original manifests and the certificates thereupon.

Penalty for omitting to produce manifest.

SEC. 2814. If the master of any vessel laden with merchandise, and bound to any port in the United States, fails upon his arrival within four leagues of the coast thereof, or within the limits of any collection district, where the cargo of such vessel, or any part thereof, is intended to be discharged, to produce such manifests as are heretofore required, in writing, to the proper officer upon demand therefor, or to deliver such copies thereof, according to the directions of the preceding sections, or if he fails to give an account of the true destination of the vessel, which he is hereby required to do, upon the request of such officer, or gives a false account of such destination, in order to evade the production of the manifests, the master shall for

every such neglect, refusal, or offense, be liable to a penalty of not more than five hundred dollars. If any officer first coming on board, in each case, shall neglect or refuse to certify on the back of such manifests the production thereof, and the delivery of such copies respectively as are directed to be delivered to such officer, such officer shall be liable to a penalty of five hundred dollars. (*See note to §2835*)

Making return of violations.

SEC. 2815. The officers who may apply to the master of any such vessel, respecting any of the provisions in the preceding sections, and who shall not receive full satisfaction therein, are hereby required to make a return in writing of the name of the vessel and master so offending, in any or all of the particulars required, as soon as possible, to the collector of the district to which such vessel shall be considered to be bound.

Entry of merchandise for Albany, N. Y.

SEC. 2816. When any merchandise is intended to be imported from any foreign country into the port of Albany, upon the Hudson River, in New York, such merchandise may be entered at any port of entry and thereafter transported to Albany, upon compliance with sections twenty-eight hundred and twenty-five to twenty-eight hundred and thirty-one, inclusive. (*See §2968.*)

Entry of merchandise for Augusta, Ga.

SEC. 2817. When any merchandise is intended to be imported from any foreign country into the port of Augusta, upon the Savannah River, in Georgia, such merchandise may be entered at the port of Savannah and thereafter transported, either by the river or by railroad, to Augusta, upon compliance with sections twenty-eight hundred and twenty-five to twenty-eight hundred and thirty-one, inclusive.

Entry of merchandise for Pilatka, Fla.

SEC. 2818. When any merchandise is intended to be imported from any foreign country into the port of Pilatka, upon the Saint John's River, in Florida, such merchandise may be entered at Saint John's, and thereafter transported to Pilatka upon compliance with sections twenty-eight hundred and twenty-five to twenty-eight hundred and thirty-one, inclusive.

Entry of merchandise for Bayport, Fla.

SEC. 2819. When any merchandise is intended to be imported from any foreign country to the port of Bayport, in Florida, such merchandise may be entered at Cedar

Keys, and thereafter transported to Bayport, upon compliance with sections twenty-eight hundred and twenty-five to twenty-eight hundred and thirty-one, inclusive.

Entry of merchandise for Selma, Ala.

SEC. 2820. When any merchandise is intended to be imported from any foreign country into the port of Selma, upon the Alabama River, in Alabama, such merchandise may be entered at Mobile, and thereafter transported to Selma, upon compliance with sections twenty-eight hundred and twenty-five to twenty-eight hundred and thirty-one, inclusive.

Entry of merchandise for Houston, Texas.

SEC. 2821. When any merchandise is intended to be imported from any foreign country into the port of Houston, upon Buffalo Bayou, in Texas, such merchandise may be entered at the port of Galveston and thereafter transported to Houston, upon compliance with sections twenty-eight hundred and twenty-five to twenty-eight hundred and thirty-one, inclusive.

Entry of merchandise for Mississippi River and Tributaries

SEC. 2822. When any merchandise is intended to be imported from any foreign country into either of the following ports of delivery, being ports upon the Mississippi River and its tributaries, namely, Pittsburgh, in Pennsylvania; Wheeling, in West Virginia; Cincinnati, in Ohio; Louisville, in Kentucky; Saint Louis, in Missouri; and Nashville, in Tennessee; such merchandise may be entered at the port of New Orleans, or at either of such ports of entry on the seaboard as may be designated by the Secretary of the Treasury, and thereafter transported to the port of delivery for which the same is intended, by such inland routes as the Secretary of the Treasury may designate, under such rules and regulations not inconsistent with law as he may prescribe, in compliance with sections twenty-eight hundred and twenty-five to twenty-eight hundred and thirty-one, inclusive, and subject to the forfeitures and penalties therein mentioned. (*See §§2570, 2576, R. S.*)

By the Act of June 16, 1880, (Supplement to R. S., Vol. I., 2d Ed., page 299,) the city of Portsmouth, in the State of Ohio, is constituted a port of delivery within the collection district of New Orleans.

SEC. 2823. When any merchandise is intended to be imported from any foreign country into either of the following ports of delivery, namely: Parkersburg, in West Virginia; Paducah, in Kentucky; Saint Joseph and Kansas

City, in Missouri; Memphis, in Tennessee; Alton, Galena, Quincy, and Cairo, in Illinois; Evansville, New Albany, Madison, and Jeffersonville, in Indiana; Keokuk, Dubuque, and Burlington, in Iowa; Leavenworth, in Kansas, and Omaha, in Nebraska, such merchandise may be entered at the port of New Orleans, and thereafter transported to the port of delivery for which the same is intended, in compliance with sections twenty-eight hundred and twenty-five to twenty-eight hundred and thirty-one, inclusive, and subject to the forfeitures and penalties therein mentioned.

Entry of merchandise for Vallejo, Cal.

SEC. 2824. When any merchandise is intended to be imported from any foreign country into the port of Vallejo, in California, such merchandise may be entered at the port of San Francisco and thereafter transported to Vallejo, upon compliance with sections twenty-eight hundred and twenty-five to twenty-eight hundred and thirty-one, inclusive; except that the powers and duties assigned by those sections to the surveyors of the ports of delivery, shall, at Vallejo, be exercised and performed by the deputy collector. (*See §2584, R. S.*)

General provisions for the nine preceding Sections.

SEC. 2825. The importer of any merchandise destined for any of the ports mentioned in the nine preceding sections shall deposit in the custody of the surveyor of such port of delivery a schedule of the goods so intended to be imported, with an estimate of their cost at the place of exportation, whereupon the surveyor shall make an estimate of the amount of duties accruing on the same, and the importer or consignee shall give bond, with sufficient sureties, to be approved by the surveyor, in double the amount of the duties so estimated, conditioned for the payment of the duties on such merchandise, ascertained as hereinafter directed; and the surveyor shall forthwith notify the collector at the port of entry for the collection district to which such port of delivery is attached, of the same, by forwarding to him a copy of bond and schedule. (*See Act June 20, 1876, post.*)

SEC. 2826. The importer, or his agent, may enter merchandise at the port of entry for the collection-district into which it is to be imported in the usual manner; and the collector shall grant a permit for the landing thereof, and cause the duties to be ascertained as in other cases, the goods remaining in the custody of the collector until reshipped for the place of destination. The collector shall certify to the surveyor at such place the amount of such duties, which the surveyor shall enter on the margin of the

bond given to secure the same; and the merchandise shall be delivered by the collector to the agent of the importer or consignee, duly authorized to receive the same, for shipment to the place of destination.

SEC. 2827. The master or conductor of every vessel or vehicle in which such merchandise shall be transported, shall, previously to departure from the port of entry, deliver to the collector duplicate manifests of such merchandise, specifying the marks and numbers of every case, bag, box, chest, or package, containing the same, with the name and place of residence of every importer or consignee of such merchandise, and the quantity shipped to each, to be by him subscribed, and to the truth of which he shall swear, and that the merchandise has been received on board his vessel or vehicle, stating the name of the agent who shipped the same; and the collector shall certify the facts, on the manifests, one of which he shall return to the master, with a permit thereto annexed, authorizing him to proceed to the place of his destination.

SEC. 2828. If any vessel or vehicle having such merchandise on board shall depart from the port of entry without having complied with the provisions of the preceding section, the master or conductor thereof shall be liable to a penalty of five hundred dollars.

SEC. 2829. The master or conductor of any such vessel or vehicle arriving at either of the ports named in sections twenty-eight hundred and sixteen to twenty-eight hundred and twenty-four, inclusive, on board of which merchandise shall have been shipped at such port of entry, shall, within eighteen hours next after the arrival, and previously to unloading any part of such merchandise, deliver to the surveyor of such port the manifest of the same, certified by the collector, at the port of entry, and shall make oath before the surveyor that there was not, when he departed from the port of entry, any more or other merchandise on board such boat, vessel, or vehicle so imported than is therein mentioned. If the master of such vessel or vehicle shall neglect or refuse to deliver the manifest within the time herein directed, he shall be liable to a penalty of one hundred dollars.

SEC. 2830. The surveyor at the port of delivery shall cause the casks, bags, boxes, chests, or packages, to be inspected, and compared with the manifests, and the same being identified he shall grant a permit for unloading the same, or such part thereof as the master or conductor shall request; and when a part only of such merchandise is intended to be landed the surveyor shall make an indorse-

ment on the back of the manifests, designating such part, specifying the articles to be landed, and shall return the manifests to the master or conductor, indorsing thereon his permission to such vessel or vehicle to proceed to the place of its destination.

SEC. 2831. The collector at such port of entry shall permit no entry to be made of merchandise, where the duty on the same shall exceed the amount of the bond deposited with the surveyor, nor shall the surveyor receive the bond of any person for a sum less than fifty dollars. When the bond has been completed, and the actual amount of duty ascertained and certified on the margin, the surveyor of the port where the bond is taken shall collect said duties and pay the same into the Treasury of the United States.

Vessels bound for Natchez or Vicksburg.

SEC. 2832. All vessels proceeding to the ports of Natchez or Vicksburgh from any foreign port shall stop and report their arrival at the port of New Orleans; and before any such vessel shall proceed on her voyage to Natchez or Vicksburgh the collector for the district of New Orleans shall order on board any such vessel a custom-house officer, who shall remain on board such vessel until her arrival at Natchez or Vicksburgh. Such custom-house officer shall take possession of and safely keep all the papers belonging to such vessel having relation to the freight or cargo on board, which papers he shall deliver to the collector at Natchez or Vicksburgh immediately after his arrival at that port; and any such vessel, which shall depart from New Orleans without such custom-house officer on board, shall be subject to all the pains and penalties provided for by law for a violation of the revenue laws.

SEC. 2833. The expenses of the custom-house officer who may be put on board any such vessel bound for Natchez or Vicksburgh at New Orleans, from the time of his being put on board until his return to New Orleans, shall be paid by the owner of such vessel.

Vessels bound for any District in Connecticut or for Burlington.

SEC. 2834. The master of any vessel bound to any district in Connecticut, through or by the way of Sandy Hook, shall, before he passes the port of New York, and immediately after his arrival, deposit with the collector for the district of New York a true manifest of the cargo on board such vessel. The master of any vessel bound to the district of Burlington, shall, before he passes the port of Philadelphia, and immediately after his arrival, deposit

with the collector thereof a like manifest; and the collector shall, after registering the manifest, transmit the same, duly certified to have been so deposited, to the officer with whom the entries are to be made; and the collectors and surveyors, respectively, may, whenever they judge it to be necessary for the security of the revenue, put an inspector of the customs on board any vessel, to accompany the same until her arrival at the first port of entry or delivery, in the district to which such vessel may be destined. If the master of any vessel shall neglect or omit to deposit a manifest as herein prescribed, or shall refuse to receive an inspector of the customs on board, as the case requires, he shall forfeit and pay five hundred dollars, to be recovered with cost of suit, one-half for the use of the officer with whom such manifest ought to have been deposited, and the other half to the use of the collector of the district to which such vessel may be bound. If, however, the manifest shall, in either of the above cases, have been previously delivered to any officer of the customs, pursuant to the provisions hereinafter made in that behalf, the depositing of a manifest shall not be necessary. (See §2, *Act June 22, 1874, post.*)

Vessels bound up James River.

SEC. 2835. Vessels bound up James River, in the State of Virginia, shall not be required to stop in Hampton Roads to deposit a manifest with the collector at Norfolk. But the master of the revenue-cutter stationed at Norfolk shall, under the orders of the Secretary of the Treasury, board all such vessels, and indorse their manifests, and place an officer on board of each vessel bound up James River, having a cargo from a foreign port. If, however, there is no revenue-cutter on that station for the purpose of boarding vessels, or when the state of the weather may be such as to render it impracticable to send an officer on board any vessel bound up James River, having a cargo from a foreign port, the captain shall deposit, with the surveyor at Hampton, a copy of the manifest of the cargo on board such vessel.

Masters of vessels from foreign ports will no longer be required, under this section, 2835, to deposit manifests with the customs officers stationed at Hampton, but will sufficiently comply with the law by presenting their manifests and copies to the first customs-revenue officer boarding them, as provided by section 2814 (T. D. 5278).

Vessels bound for Petersburgh or Richmond.

SEC. 2836. The master of any vessel arriving within the districts of Petersburgh or Richmond, laden with merchandise, belonging or consigned to persons resident within

both the districts, shall make entry of such vessel, in manner already prescribed by law, with the collector of that district wherein the owner or consignee, or the husband or acting managers of such vessel, shall actually reside; and the master shall, at the time of making the entry, deliver a duplicate manifest of the cargo to the collector, whose duty it shall then be to certify the same as a true copy, and to transmit it to the collector of the other district, and the delivery of such merchandise shall be authorized by permits from the collector of each district, respectively, in which the same has been duly entered according to law. No importer, owner, or consignee of merchandise, residing in either district, shall, however, be admitted to make an entry of such merchandise with the collector of the district in which such importer, owner, or consignee does not reside. All entries, moreover, for merchandise, made by agents, for persons residing in other districts, shall be made with the collector of the district in which such vessel may discharge.

Invoices, what to Contain.

SEC. 2837. All invoices shall be made out in the weights or measures of the country or place from which the importation is made, and shall contain a true statement of the actual weights or measures of such merchandise, without any respect to the weights or measures of the United States. (*See §2, Act June 10, 1890, post.*)

SECS. 2838 AND 2839. (Relating to the currency used and fraudulent cost in invoice). Repealed by Act June 10, 1890, Sec. 29. *See §§2, 3 and 8 of said Act.*

Collector to take possession of Merchandise when Invoice is not Correct.

SEC. 2840. In every case in which a collector shall suspect that any merchandise is not invoiced at a sum equal to that for which it has usually been sold in the place or country from whence it was imported, he shall take the merchandise into his possession, and retain the same with reasonable care, at the risk and expense of the owner or consignee, until its value at the time and place of importation has been ascertained, as in the case of damaged merchandise, or of merchandise not accompanied with an invoice, and until the duties arising, according to such valuation, have been paid, or secured to be paid. But in case of a prosecution for forfeiture, such appraisement shall not exclude other proof, upon the trial, of the actual cost of the merchandise at the place of exportation. (*See Act June 10, 1890, post.*)

SEC. 2841. (Relating to oaths to invoices.) Repealed by Act June 10, 1890, §29. See §5 of said Act.

Bond for Production of Invoice and Owners Oath.

SEC. 2842. No merchandise subject to ad-valorem duty imported into the United States, and belonging to a person residing in the United States, but at the time absent from the place where the merchandise is intended to be entered, shall be admitted to an entry, unless the importer, consignee, or agent, shall previously give bond, the form of which shall be prescribed by the Secretary of the Treasury, with sufficient sureties, to produce, within four months, to the collector of the port where the merchandise may be, the invoice of the same, duly certified, according to the circumstances of the case, by the oath of the owner, or one of the owners; which oath shall be administered by a collector, if there is any in the place where the owner may be; or, if there is none, by some public officer duly authorized to administer oaths. (See Act June 20, 1876, §5 Act June 10, 1890, post, and §2848 R. S.).

The prescribed *bond* is required only when the owner is absent from the port of entry, but is within the United States. If absent beyond the seas his agent can make entry (T. D. 833).

SEC. 2843. (Relating to authentication of invoices.) Repealed by Act June 10, 1890, §29. See §3 of said Act.

Authentication of Invoices where no Consulate.

SEC. 2844. If there is no consul or commercial agent of the United States in the country from which such merchandise was imported, the authentication required by the preceding section shall be executed by a consul of a nation at the time in amity with the United States, if there is any such residing there; and if there is no such consul in the country the authentication shall be made by two respectable merchants, if any there be, residing in the port from which the merchandise shall have been imported. (See §3 Act June 10, 1890, post.)

SEC. 2845. (Relating to oath to invoice when manufacturer is owner.) Repealed by Act of June 10, 1890, § 29. See §3 of said Act.

Oath to Invoices by legal representative.

SEC. 2846. Whenever merchandise subject to ad-valorem duty belongs to the estates of deceased persons or of persons insolvent who have assigned the same for the benefit of their creditors, the oaths to invoices may be administered to the executor or administrator, or to the assignee, of such persons. (See §5, Act June 10, 1890, post.)

Secretary may admit goods notwithstanding want of Invoice.

SEC. 2847. Whenever merchandise subject to ad-valorem duty is imported belonging to a person not residing in the United States, not accompanied with an invoice verified and authenticated as required by the preceding sections, or whenever it is not practicable to make such oath, or whenever there is an immaterial informality in the oath or authentication taken, or whenever the collector of the port at which the merchandise is has certified his opinion to the Secretary of the Treasury that no fraud was intended in the invoice of the merchandise, the Secretary of the Treasury may admit the same to an entry. But he shall in no case admit any merchandise to an entry where there is just ground to suspect that a fraud on the revenue was intended.

Bond to produce Invoice required.

SEC. 2848. The consignee, importer, or agent shall, previous to an entry allowed under the preceding section, give bond, the form whereof shall be prescribed by the Secretary of the Treasury, with sufficient sureties, to produce the invoice, if the same be practicable, duly verified and authenticated, within eight months from the time of entry, if the merchandise was imported from any port on this side, and within eighteen months, if from any port beyond the Cape of Good Hope, or Cape Horn, or from the Cape of Good Hope. (*See §2842 R. S. and Act June 20, 1876, post.*)

Oath where one of Owners resides abroad.

SEC. 2849. In all cases where merchandise subject to ad-valorem duty belongs in part to a person residing in the United States, and in part to a person residing out of the United States, the oath of one of the owners residing in the United States shall be sufficient to admit the same to an entry. In all cases, however, where the merchandise was manufactured, in whole or in part, by any one of the owners, residing out of the United States, the same shall not be so admitted to any entry, unless the invoice has been verified and authenticated by such manufacturer in the manner prescribed in section twenty-eight hundred and forty-five. (*See §§ 3, 5, and 8 Act June 10, 1890, post.*)

Effect of omission of Oath to Invoices.

SEC. 2850. Whenever the invoice of merchandise belonging to a person not residing in the United States has not been duly verified and authenticated, and, upon application to the Secretary of the Treasury, the merchandise has been refused an entry, the same shall be deemed suspected.

Consular fees for verification of Invoices.

SEC. 2851. For every verification of an invoice and certificate before a consul or commercial agent, such consul or commercial agent shall be entitled to demand and receive from the person making the same, a fee of two dollars and fifty cents. But each shipper shall have the right to include all articles shipped by him in the same invoice.

Certificate upon Invoice.

SEC. 2852. When any merchandise is admitted to an entry upon invoice, the collector of the port in which the same is entered shall certify the same under his official seal; and no other evidence of the value of such merchandise shall be admitted on the part of the owner thereof, in any court of the United States, except in corroboration of such entry.

SECS. 2853 and 2854. (Relating to preparation and declaration to invoices.) Repealed by Act June 10, 1890, §29. *See §§2 and 3 of said Act.*

Endorsement of Destination upon Invoice.

SEC. 2855. The person so producing such invoice shall at the same time declare to such consul, vice-consul, or commercial agent, the port in the United States at which it is intended to make entry of merchandise; whereupon the consul, vice-consul, or commercial agent shall indorse upon each of the triplicates* a certificate, under his hand and official seal, stating that the invoice has been produced to him, with the date of such production, and the name of the person by whom the same was produced, and the port in the United States at which it shall be the declared intention to make entry of the merchandise therein mentioned. The consul, vice-consul, or commercial agent shall then deliver to the person producing the same, one of the triplicates, to be used in making entry of the merchandise; shall file another in his office, to be there carefully preserved; and shall, as soon as practicable, transmit the remaining one to the collector of the port of the United States at which it shall be declared to be the intention to make entry of the merchandise.

SEC. 2856. (Relating to invoices when authenticated in adjacent foreign countries.) Repealed by Act June 10, 1890, §29.

Change of Destination.

SEC. 2857. Whenever, from a change of the destination of any merchandise, after the production of the invoice thereof to the consul, vice-consul, or commercial agent,

* See note 1, section 2857.

or from other cause, the triplicate transmitted to the collector of the port to which such merchandise was originally destined, is not received at the port where the same actually arrives, and where it is desired to make entry thereof, the merchandise may be admitted to an entry on the execution by the owner, consignee, or agent, of a bond, with sufficient security, in double the amount of duty apparently due, conditioned for the payment of the duty which shall be found to be actually due thereon. The collector of the port where such entry shall be made shall immediately notify the consul, vice-consul, or commercial agent to whom such invoice has been produced, to transmit to such collector a certified copy thereof; and such consul, vice-consul, or commercial agent shall transmit the same accordingly without delay; and the duty shall not be finally liquidated until such triplicate, or a certified copy thereof, shall have been received. Such liquidation, however, shall not be delayed longer than eighteen months from the time of making such entry.

1. Section 2 of the Act of June 10, 1890, requires invoices to be made in quadruplicate where goods are intended for immediate transportation without appraisement. (See also section 4, Act of June 10, 1880, and T. D. 10302.)

2. The importer is not required to give bond to produce the triplicate invoice, (T. D. 2053.)

3. Where destination is changed the Collector to whom the invoice has been sent, may upon notice forward it to the final port of entry, (T. D. 11430.)

SEC. 2858. (Relating to entry in absence of invoice.)
Repealed by Act June 10, 1890, Sec. 29. See §4 of said Act.

Countries excepted from foregoing provisions, and Entry of Merchandise under \$100 Valuation, how made.

SEC. 2859. The six preceding sections shall not apply to countries where there is no consul, vice-consul, or commercial agent of the United States. And whenever the value of the imported merchandise does not exceed one hundred dollars, the collector may admit it to entry without the production of the triplicate invoice, and without submitting the question to the Secretary of the Treasury, if he is satisfied that the neglect to produce such invoice was unintentional and that the importation was made in good faith, and without any purpose of defrauding or evading the revenue laws. (See §2844.)

All bona fide importations of less than \$100 in value may be admitted to entry, without certified invoices, and without requiring bonds for their subsequent production, unless the collector has good reasons to believe that the importation was purposely broken up into small values, (T. D. 7099, 10293, 10579, 11457, 12420, 12472.)

SEC. 2860. (Relating to prohibition of entry without invoice.) Repealed by Act June 10, 1890, §29. See §§2, 3, 4 and 8 of said Act.

Restrictions on granting Consular certificates.

SEC. 2861. No consular officer of the United States shall grant a certificate for merchandise shipped from countries adjacent to the United States, which have passed a consulate after purchase for shipment.

Consul to exact proof of Invoice.

SEC. 2862. All consular officers are hereby authorized to require, before certifying any invoice under the provisions of the preceding sections, satisfactory evidence, either by the oath of the person presenting such invoice or otherwise, that such invoices are correct and true. In the exercise of the discretion hereby given, the consular officers shall be governed by such general or special regulations or instructions as may from time to time be established or given by the Secretary of State.

Consuls to report fraudulent practices.

SEC. 2863. All consuls and commercial agents of the United States having any knowledge or belief of any case or practice of any person who obtains verification of any invoice whereby the revenue of the United States is or may be defrauded, shall report the facts to the collector of the port where the revenue is or may be defrauded, or to the Secretary of the Treasury. (*See note 4 to §7 of Act June 10, 1890, post.*)

Punishment for attempting to pass false Invoices.

SEC. 2864. If any owner, consignee, or agent of any merchandise shall knowingly make, or attempt to make, an entry thereof by means of any false invoice, or false certificate of a consul, vice-consul, or commercial agent, or of any invoice which does not contain a true statement of all the particulars hereinbefore required, or by means of any other false or fraudulent document or paper, or of any other false or fraudulent practice or appliance whatsoever, such merchandise or the value thereof shall be forfeited.

Repealed by Section 12, Act June 22, 1874, (United States *vs.* Auffmordt, 122 U. S., 197,) see Supplement to R. S., Vol. I., 2d Ed., page 34.

SEC. 2865. If any person shall knowingly and willfully, with intent to defraud the revenue of the United States, smuggle, or clandestinely introduce, into the United States, any goods, wares, or merchandise, subject to duty by law, and which should have been invoiced, without paying or

accounting for the duty, or shall make out or pass, or attempt to pass, through the custom-house any false, forged, or fraudulent invoice, every such person, his, her, or their aiders and abettors, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be fined in any sum not exceeding five thousand dollars, or imprisoned for any term of time not exceeding two years, or both, at the discretion of the court. (*See §13, Act June 22, 1874, and §9, Act June 10, 1890, post.*)

Repealed by §12, Act June 22, 1874. See Supp. to R. S., Vol. 1, 2d Ed. page 34.

Merchandise for British Possessions and vice versa.

SEC. 2866. From the date of the President's Proclamation declaring that he has evidence that the Imperial Parliament of Great Britain, the Parliament of Canada, and the legislature of Prince Edward's Island have passed laws on their part to give effect to the provisions of the treaty of Washington of May eighth, eighteen hundred and seventy-one, as contained in articles eighteen to twenty-five inclusive, and article thirty of said treaty, and so long as said articles remain in force, according to the terms and conditions of article thirty-third of said treaty, all goods, wares, or merchandise arriving at the ports of New York, Boston, and Portland, and any other ports in the United States which have been, or may from time to time be, specially designated by the President of the United States and destined for Her Britannic Majesty's possessions in North America, may be entered at the proper custom-house and conveyed in transit, without the payment of duties, through the territory of the United States, under such rules, regulations, and conditions for the protection of the revenue as the Secretary of the Treasury may, from time to time, prescribe; and, under like rules, regulations, and conditions, goods, wares, or merchandise may be conveyed in transit, without the payment of duties, from such possessions, through the territory of the United States, for export from the said ports of the United States. (*See §3006.*)

The purpose of this section was to give effect to the provisions of articles 18 to 25 and article 30 of the Treaty of Washington. By the proclamation of the President dated January 31, 1885, pursuant to the Joint Resolution of March 3, 1883, (Supp. to R. S., Vol. 1, 2d Ed. page 422,) notice was given of the abrogation of the said articles of the Treaty, and that they would cease to be in force from and after July 1, 1885 (T. D. 7002). It would therefore seem that §2866 is now inoperative, and there has been no legislation upon the subject of the Treaty of Washington since the abrogation of the articles above mentioned. Pending the final determination of the question whether or not the Treaty of Washington was abrogated under the President's Proclamation of January 31, 1875, the regulations of March 30, 1875, (T. D. 2171) will govern. (See Reg. 1892, page 196 and G. A. 1260.)

UNLADING.

(Title 34—Revised Statutes—Chapter 5.)

Penalty for unlading without permit.

SEC. 2867. If after the arrival of any vessel laden with merchandise and bound to the United States, within the limits of any collection-district, or within four leagues of the coast, any part of the cargo of such vessel shall be unladen, for any purpose whatever, before such vessel has come to the proper place for the discharge of her cargo, or some part thereof, and has been there duly authorized by the proper officer of the customs to unlade the same, the master of such vessel and the mate, or other person next in command, shall respectively be liable to a penalty of one thousand dollars for each such offense, and the merchandise so unladen shall be forfeited, except in case of some unavoidable accident, necessity, or distress of weather. In case of such unavoidable accident, necessity, or distress, the master of such vessel shall give notice to, and, together with two or more of the officers or marines on board such vessel, of whom the mate or other person next in command shall be one, shall make proof upon oath before the collector, or other chief officer of the customs of the district, within the limits of which such accident, necessity or distress happened, or before the collector, or other chief officer of the collection-district, within the limits of which such vessel shall first afterward arrive, if the accident, necessity, or distress happened not within the limits of any district, but within four leagues of the coast of the United States. The collector, or other chief officer, is hereby authorized and required to administer such oath.

Forfeiture for unlawful transfer.

SEC. 2868. If any merchandise, so unladen from on board any such vessel, shall be put or received into any other vessel, except in the case of such accident, necessity, or distress, to be so notified and proved, the master of any such vessel into which the merchandise shall be so put and received, and every other person aiding and assisting

therein, shall be liable to a penalty of treble the value of the merchandise, and the vessel in which they shall be so put shall be forfeited. (*See Act February 8, 1881, post.*)

Permits.

SEC. 2869. As amended by Act June 5, 1894. The collector jointly with the naval officer, if any, or alone where there is none, shall, according to the best of his or their judgment or information, make a gross estimate of the amount of the duties on the merchandise to which the entry of any owner or consignee, his factor or agent, shall relate, which estimate shall be indorsed upon such entry and signed by the officer making the same. The amount of the estimated duties having first been paid, or secured to be paid, pursuant to the provisions of this Title, the collector shall, together with the naval officer, where there is one, or alone where there is none, grant a permit to deliver the merchandise, whereof entry has been so made, and then, and not before, it shall be lawful to deliver the merchandise.

What a permit must state.

SEC. 2870. All permits shall specify, as particularly as may be, the merchandise to be delivered, namely, the number and description of the packages, whether trunk, bale, chest, box, case, pipe, hogshead, barrel, keg, or any other packages whatever, with the mark and number of each package, and, as far as circumstances will admit, the contents thereof, together with the names of the vessel and master, in which and the place from whence they were imported; and no merchandise shall be delivered by any inspector or other officer of the customs that does not fully agree with the description thereof in such permit.

License to unload at night.

SEC. 2871. The collector of customs, with the concurrence of the naval officer, where there is one, of any port at which a steamship from a foreign port or place may arrive, upon or after the issuing of a general order, shall grant, upon proper application therefor, a special license to unload the cargo of said vessel at night, that is to say, between sunset and sunrise, but before any such special license is granted, the master, agents, or consignees of the vessel shall execute and deliver to the collector a good and sufficient bond, to be approved by him, conditioned to indemnity and save the collector harmless from any and all losses and liabilities which may occur or be occasioned by reason of the granting of such special license. And any liability of the master or owner of any such steamship to the owner or consignee of any merchandise landed from

her shall not be affected by the granting of such special license or of any general order, but such liability shall continue until the merchandise is properly removed from the dock whereon the same may be landed. The collector, under such general regulations as the Secretary of the Treasury may prescribe, shall fix a uniform and reasonable rate of compensation for like service, to be paid by the master, owner, or consignee, whenever such special license is granted, and shall collect and distribute the same among the inspectors assigned to superintend the unloading of the cargo.

For regulations as to unloading fish and perishable fruits, see T. D. 8418, 7727, 11271.

Time of delivery.

SEC. 2872. Except as authorized by the preceding section, no merchandise brought in any vessel from any foreign port shall be unladed or delivered from such vessel within the United States but in open day—that is to say, between the rising and the setting of the sun—except by special license from the collector of the port, and naval officer of the same, where there is one, for that purpose, nor at any time without a permit from the collector, and naval officer, if any, for such unloading or delivery. Amended by Act June 26, 1884, §25 (*post*).

Penalty for unlawful delivery.

SEC. 2873. If any merchandise shall be unladed or delivered from any vessel, contrary to the preceding section, the master of such vessel, and every other person who shall knowingly be concerned, or aiding therein, or in removing, storing, or otherwise securing such merchandise, shall each be liable to a penalty of four hundred dollars for each offense, and shall be disabled from holding any office of trust or profit under the United States, for a term not exceeding seven years; and the collector of the district shall advertise the name of such person in a newspaper printed in the State in which he resides, within twenty days after each respective conviction.

Forfeiture for unlawful delivery.

SEC. 2874. All merchandise, so unladed or delivered contrary to the provisions of section twenty-eight hundred and seventy-two, shall become forfeited, and may be seized by any of the officers of the customs; and where the value thereof, according to the highest market price of the same, at the port or district where landed, shall amount to four hundred dollars, the vessel, tackle, apparel, and furniture shall be subject to like forfeiture and seizure.

Inspectors.

SCE. 2875. The collector of any district at which any vessel arrives, immediately on her first coming within such district, or the surveyor of any port where such vessel is, may put and keep on board such vessel, while remaining within such district, or in going from one district to another, one or more inspectors to examine the cargo or contents of such vessel, and to superintend the deliver thereof, or of so much thereof as shall be delivered within the United States, and to perform such other duties, according to law, as they shall be directed by the collector, or surveyor, to perform for the better securing the collection of the duties. Only collectors shall have power, however, to put inspectors on board vessels, to go from one district to another. (See note §2891.)

Duties of Inspectors.

SEC. 2876. The inspector shall make known to the master of such vessel the duties he is to perform; and shall suffer no merchandise to be unladen, or otherwise removed from such vessel, without a permit in writing from the collector of the port, and naval officer thereof, if any. The inspector shall enter in a book, to be by him kept according to such a form as shall be prescribed or approved by the collector, the name of the person in whose behalf such permits are granted, together with the particulars therein specified, and the marks, numbers, kinds, and description of the respective packages which shall be unladen pursuant thereto, and shall keep a like account in the book of all merchandise which, not having been entered within the time limited by this Title, or for some other cause, has been sent to the store or warehouse provided for the reception of such merchandise; such book shall be delivered to the surveyor in the month of January in every year for his inspection, and immediately after such inspection be transmitted by the surveyor, with such observations as he may think necessary thereon, to the collector, to be deposited in his office. (See note to §2891.)

Delivery of Cargo.

SEC. 2877. The inspector shall attend to the delivery of the cargo under his care, at all times when the unlading or delivery of merchandise is lawful, particularly from the rising to the setting of the sun on each day, Sundays and the fourth day of July in each year excepted; for which purpose he shall constantly attend and remain on board the vessel, the deliveries from which he is to superintend, or at any other station where his inspection is necessary. The inspector shall not quit such station or place without

the leave of the surveyor of the port first obtained, who shall appoint another inspector, if he deems it necessary, to supply the place of such inspector during his absence; and any inspector who shall neglect or in any manner act contrary to the duties hereby enjoined, shall for the first offense be liable to a penalty of the sum of fifty dollars, and for the second offense shall be displaced, and be incapable of holding any station of trust or profit under the revenue laws of the United States, for a term not exceeding seven years. (*See note to §2891.*)

Compensation, &c., of inspectors.

SEC. 2878. No inspector shall perform any other duties or service on board any vessel, the superintendence of which is committed to him, for any person whatever, other than what is required by this Title, under the penalty of being disabled from acting any longer as an inspector of the customs; the wages or compensation of such inspector as may proceed from one district to another, shall be defrayed by the master of the vessel committed to his care; every inspector or other officer of the revenue, while performing any duty on board any vessel, not in a port of the United States, discharging her cargo, shall be entitled to receive from the master of such vessel such provisions and accommodations as are usually supplied to passengers, or as the state and condition of such vessel will admit, on receiving therefor fifty cents a day; and any master of any vessel who shall refuse such provisions and reasonable accommodations shall be liable to a penalty of one hundred dollars. (*See §3070.*)

Compensation of inspectors in case of delay.

SEC. 2879. If, by reason of the delivery of the cargo in several districts, more than the term allowed by law shall in the whole be spent therein, the wages or compensation of the inspector who may be employed on board of any vessel, in respect to which such term may be so exceeded, shall, for every day of such excess, be paid by the master or owner; and the inspector shall, previously to the clearance of the vessel, render an exact account to the collector of all such compensation as has been paid, or is due and payable by the master or owner.

Time of unloading.

SEC. 2880. Whenever any merchandise shall be imported into any port of the Unitsd States from any foreign port, in any vessel, at the expiration of eight working days, if the vessel is less than three hundred tons burden, and within twelve working days, if it is of three hundred tons

burden and less than eight hundred, and within fifteen days, if it is of eight hundred tons burden and upward, after the time within which the report of the master of any vessel is required to be made to the collector of the district, if there is found any merchandise other than has been reported for some other district, or some foreign port, the collector shall take possession thereof; but with the consent of the owner or consignee of any merchandise, or with the consent of the owner or master of the vessel in which the same may be imported, the merchandise may be taken possession of by the collector after one day's notice to the collector of the district. All merchandise so taken shall be delivered pursuant to the order of the collector of the district, for which a certificate or receipt shall be granted. (T. D. 13841.)

Inspectors must be paid for over-time caused by cold weather. The working days of a vessel are to be computed by excluding the date of entry, legal holidays and Sundays, and rainy or stormy days. (T. D. 8887.)

Vessels loaded with Coal, Salt, Sugar, Hides, Dyewoods, Wool, or Jute Butts.

SEC. 2881. As amended by Act June 3, 1892, the limitation of time for unloading, prescribed by the preceding section, shall not extend to vessels laden exclusively with coal, salt, sugar, hides, dyewoods, wool, or jute butts, consigned to one consignee, arriving at a port for orders; but if the master of any such vessel requires a longer time to discharge her cargo, the wages or compensation of the inspector, for every day's attendance exceeding the number of days allowed by law, shall be paid by the master or owner; and thereupon the collector is hereby authorized and required to allow such longer time, not exceeding fifteen days.

This section cannot be applied to other similar bulky articles. (G. A. 2044.)

Removal from wharf.

SEC. 2882. No merchandise, brought in any vessel, from any foreign port or place, requiring to be weighed, gauged, or measured, in order to ascertain the duties thereupon, shall, without the consent of the proper officer, be removed from any wharf, or place, upon which the same may be landed or put, before the same shall have been so weighed, gauged, or measured, and if spirits, wines, or sugars, before the proof or quality and quantity thereof is ascertained and marked thereon, by or under the direction of the proper officer; and if any such merchandise shall be removed from such wharf or place, unless with the consent of the proper officer, obtained before the same has been so weighed, gauged, or measured, and if spirits, wines, or

sugars, before the proof or quality and quantity has been so ascertained and marked, the same shall be forfeited, and may be seized by any officer of the customs or inspection.

Indorsement on permit for landing Spirits, &c.

SEC. 2883. Every permit for the unlading of spirits, wines, or any part thereof, shall, previous to such landing or unlading thereof, be produced to the officer of inspection, who shall record or register in proper books the contents thereof, and shall endorse thereupon the word "Inspected," the time when, and his own name; after which he shall return the permit to the person by whom it was produced, and then, and not otherwise, it shall be lawful to land the spirits, or wines, therein specified; and if spirits or wines shall be landed without such indorsement upon the permit granted for that purpose, the master of the vessel from which the same shall have been so landed shall for every such offense be liable to a penalty of five hundred dollars, and the spirits or wines so landed shall be forfeited.

Landing' Spirits, &c., regulated.

SEC. 2884. All distilled spirits, and wines, shall be landed under the inspection of the surveyor, or other officer acting as inspector of the revenue for the port, and such of the inspectors of the customs as shall be deputed by him for that purpose, and not otherwise, on pain of forfeiture thereof, for which purpose the officer shall at all reasonable times attend. This shall not, however, be construed to exclude the inspection of any officer of the customs, as now or heretofore practiced.

Marking casks and cases of Spirits.

SEC. 2885. The officers of inspection of any port where distilled spirits or wines shall be landed, shall, upon the landing thereof, and as soon as the casks, vessels, and cases containing the same shall be inspected, gauged, or measured, brand or otherwise mark in durable characters, the several casks, vessels, and cases containing the same, and the marks shall express the number of casks, vessels, or cases, whether of spirits or wines, marked by each officer respectively, in each year, in progressive numbers for each of the articles; also the port of importation, the name of the vessel, and the surname of the master; also each kind of spirits or wines, for which different rates of duty are or shall be imposed, the number of gallons in each cask or case, and the rate of proof if spirits; also the name of the surveyor or chief officer of inspection for the port, and the date of importation; of all which particulars the chief officers of inspection shall keep fair and correct accounts, in books to be provided for that purpose.

Obliteration of Marks.

SEC. 2886. On the sale of any cask, vessel, or case, which has been or shall be marked as containing distilled spirits or wines, and which has been emptied of its contents, and prior to the delivery thereof to the purchaser, or any removal thereof, the marks and numbers, which shall have been set thereon by or under the direction of any officer of inspection, shall be defaced and obliterated in the presence of some officer of inspection or of the customs, who shall, on due notice being given, attend for that purpose, at which time the certificate which ought to accompany such chest, vessel, or case, shall also be returned and canceled. Every person who shall obliterate, counterfeit, alter, or deface any mark or number placed by an officer of inspection upon any cask, vessel, or case, containing distilled spirits or wines, or any certificate thereof; or who shall sell or in any way alienate or remove any cask, vessel, or case, which has been emptied of its contents, before the marks and numbers, set thereon pursuant to the provisions of the preceding section, shall have been defaced or obliterated, in presence of an officer of inspection; or who shall neglect or refuse to deliver the certificate issued to accompany the cask, chest, vessel, or case, of which the marks and numbers shall have been defaced or obliterated in manner aforesaid, on being thereto required by an officer of inspection or of the customs, shall for every such offense be liable to a penalty of one hundred dollars, with costs of suit.

Forfeiture of omitted or missing articles, except in case of accident or mistake.

SEC. 2887. If any package whatever which has been so reported is wanting, and not found on board such vessel, or if the merchandise on board such vessel does not otherwise agree with the report or manifest delivered by the master of any such vessel, in every such case the master shall be liable to a penalty of five hundred dollars; except that if it is made to appear to the satisfaction of the collector, naval officer, and surveyor, or to the major part of them where those officers are established at any port, or to the satisfaction of the collector alone where neither of the others is established, or in case of trial for the penalty, to the satisfaction of the court, that no part whatever of merchandise of such vessel has been unshipped, landed, or unladen since it was taken on board, except as specified in the report or manifest, and pursuant to permits, or that the disagreement is by accident or mistake, in such case the penalty shall not be inflicted. But in all such cases the master of any vessel shall be required and shall make

a post entry or addition to the report or manifest by him delivered of any and all merchandise omitted to be included and reported in such manifest; and it shall not be lawful to grant a permit to unlade any such merchandise so omitted before such post entry or addition to such report or manifest has been made. (See §2627.)

Account of deliveries.

SEC. 2888. When the delivery of merchandise from on board of any vessel is completed, copies of the accounts or entries which have been kept or made thereof, by the officer charged with the deliveries, shall be returned to the collector of the district, and the naval officer, if any, within three days after such delivery has been completed, if at the port where such officer resides, and if at any other port as soon as the nature of the case will admit, not exceeding fifteen days. The accounts or entries to be so returned shall comprise all deliveries made pursuant to permits, and all packages or merchandise sent to the public stores; also each and every package remaining on board of such vessel for the purpose of being exported therein to a foreign port, or to some other district of the United States.

Proceedings upon returns of deliveries.

SEC. 2889. Such returns shall be signed by the inspectors respectively under whose superintendence the deliveries have been made; and, after examination, and on being found correct, shall be countersigned or certified by the surveyor of the port, if any, at the port where the deliveries have been made. The returns shall be transmitted by him to the naval officer, if any; who shall compare the same with the manifests and entries in his possession; and if any difference appears, the particulars thereof shall be noted by indorsement on the returns; and if no difference appears, it shall be so noted by like indorsements. The naval officer shall transmit the returns to the collector of the district; and on being returned to the collector, shall be by him compared with the manifests and entries of the merchandise, which have been made by the owner, consignee, or his factor or agent; and if any difference appears, the same shall be noted by indorsement on such manifests specifying the particulars thereof; and if no difference appears, it shall be noted by like indorsement, that the delivery corresponds with the entry or entries thereof. The indorsement or memorandum shall, in each case, be subscribed by the officer by whom the comparison was made.

Returns of weighers, gaugers, and measurers.

SEC. 2890. The weighers, gaugers, and measurers, employed in the service of the revenue, shall, within three days after any vessel is discharged, make returns of the articles by them respectively weighed, gauged, or measured, out of such vessel. Such returns shall be made by the weighers, gaugers, and measurers, in books to be prepared by them for that purpose, and kept in the custom-houses. (See §2920.)

Importers should keep posted as to weigher's returns, and if dissatisfied, should request reweighing before the merchandise leaves the custody of the government (T. D. 8827, 11614; G. A. 377, 922, 940, 1942).

Distress of weather.

SEC. 2891. If any vessel from any foreign port, compelled by distress of weather, or other necessity, shall put into any port of the United States, not being destined for the same, the master, together with the mate or person next in command, may, within twenty-four hours after her arrival, make protest in the usual form upon oath, before a notary public or other person duly authorized, or before the collector of the district where the vessel arrives, setting forth the cause or circumstances of such distress or necessity. Such protest, if not made before the collector, shall be produced to him, and to the naval officer, if any, and a copy thereof lodged with him or them. The master shall also, within forty-eight hours after such arrival, make report in writing to the collector, of the vessel and her cargo, as is directed hereby to be done in other cases. And if it appear to the collector, by the certificate of the wardens of the port, or other officers usually charged with, and accustomed to ascertain the condition of vessels arriving in distress, if any, or by the certificate of two reputable merchants, to be named for that purpose by the collector, if there are no such wardens, or other officers duly qualified, that there is a necessity for unloading the vessel, the collector and naval officer, if any, shall grant a permit for that purpose, and shall appoint an inspector to oversee such unloading, who shall keep an account of the same, to be compared with the report made by the master of the vessel.

Act June 18, 1878, §4 (Supp. to R. S., Vol. 1, 2d Ed., page 191), confers upon keepers of life-saving and life-boat stations and houses of refuge the powers of inspectors of customs.

Storage of goods in distress.

SEC. 2892. All merchandise so unladen from any vessel arriving in distress shall be stored under the direction of the collector, who, upon request of the master of such

vessel, or of the owner thereof, shall, together with the naval officer, where there is one, and alone where there is none, grant permission to dispose of such part of the cargo as may be of a perishable nature, if any there be, or as may be necessary to defray the expenses attending such vessel and her cargo. But entry shall be made therefor, and the duties paid.

Variance between report and delivery of vessel in distress.

SEC. 2893. In case the delivery of the cargo does not agree with the report thereof, made by the master of such vessel so arriving in distress, and if the difference or disagreement is not satisfactorily accounted for in manner prescribed by this Title, the master of such vessel shall be liable to such penalties as in other like cases are prescribed.

Reloading of vessel in distress.

SEC. 2894. The merchandise, or the remainder thereof, which shall not be disposed of, may be reladen on board the vessel so arriving in distress, under the inspection of the officer who superintended the landing thereof, or other proper person; and the vessel may proceed with the same to the place of her destination, free from any other charge than for the storing and safe-keeping of the merchandise, and fees to the officers of the customs as in other cases.

Unloading of Spanish vessels in distress.

SEC. 2895. Whenever any Spanish vessel shall arrive in distress, in any port of the United States, having been damaged on the coasts or within the limits of the United States, and her cargo shall have been unladed, in conformity with the provisions of the four preceding sections, the cargo, or any part thereof, may, if the vessel should be condemned as not seaworthy, or be deemed incapable of performing her original voyage, afterward be reladen on board any other vessel under the inspection of the officer who superintended the landing thereof, or other proper person. No duties, charges, or fees whatever, shall be paid on such part of the cargo as may be reladen and carried away, either in the vessel in which it was originally imported, or in any other. (*See §4231,*)

Obstruction by ice.

SEC. 2896. When a vessel is prevented by ice from getting to the port or place at which her cargo is intended to be delivered, the collector of the district in which such vessel may be obstructed may receive the report and entry of such vessel, and, with the consent of the naval officer, where there is one, grant permits for unloading or landing the merchandise imported in such vessel, at any place

within his district, most convenient and proper. The report and entry of such vessel, and her cargo, or any part thereof, and all persons concerned therein, shall be subject to the same regulations and penalties as if the vessel had arrived at the port of her destination, and had there proceeded to the delivery of her cargo.

Unloading salt at New Orleans.

SEC. 2897. The Secretary of the Treasury, under such rules and regulations as he shall prescribe, may permit salt imported from foreign places to be unladed on the right bank of the river Mississippi opposite the city of New Orleans, at any point on the right bank between the upper and lower corporate limits of the municipalities of the city.

Tare, how allowed.

SEC. 2898. In estimating the allowance for tare on all chests, boxes, cases, casks, bags, or other envelope or covering of all articles imported liable to pay any duty, where the original invoice is produced at the time of making entry thereof, and the tare shall be specified therein, the collector, if he sees fit, or the collector and naval officer, if any, if they see fit, may, with the consent of the consignees, estimate the tare according to such invoice; but in all other cases the real tare shall be allowed, and may be ascertained under such regulations as the Secretary of the Treasury may from time to time prescribe; but in no case shall there be any allowance for draught.

1. Where the invoice of goods paying *ad valorem* duty does not disclose the cost, charges and expenses for placing the goods in condition for shipment, the duty will be assessed upon the weight including the packages, which, in the absence of proof, will be computed as of the same value as the merchandise they cover, and no claim for tare can be allowed (G. A. 1589, 1909; section 19, Act June 10, 1890).

2. Draught (or draft) is an allowance to the merchant, to insure good weight to him, to compensate for any loss that may occur from handling the scales (*Napier vs. Barney* 5 Blatchf. (U. S.) 191, G. A. 1825) and as used in this section does not forbid a deduction in weight for dirt and other like impurities in an imported article, where it is practicable to estimate the weight of such impurities (*Earnshaw vs. Cadwalader* 145, U. S. 247, cited in G. A. 1825). Allowance was denied for flour dust adhered to bags (G. A. 1825) and loss of weight in "blowing" rice (T. D. 3400).

3. Where the tare is "estimated according to the invoice," either "with the consent of the consignee," or upon special request of the consignee, it is binding, although the actual tare proves to be greater (G. A. 1812, 2627).

APPRAISAL.

(Title 34—Revised Statutes—Chapter 6.)

Collector may deliver merchandise not designated for Appraisal.

SEC. 2899. No merchandise liable to be inspected or appraised shall be delivered from the custody of the officers of the customs, until the same has been inspected or appraised, or until the packages sent to be inspected or appraised shall be found correctly and fairly invoiced and put up, and so reported to the collector. The collector may, however, at the request of the owner, importer, consignee, or agent, take bonds, with approved security, in double the estimated value of such merchandise, conditioned that it shall be delivered to the order of the collector, at any time within ten days after the package sent to the public stores has been appraised and reported to the collector. If in the mean time any package shall be opened, without the consent of the collector or surveyor given in writing, and then in the presence of one of the inspectors of the customs, or if the package is not delivered to the order of the collector, according to the condition of the bond, the bond shall, in either case, be forfeited.

1. The United States has no *general lien* upon goods imported for duties, but only a *specific lien* for the duties upon the particular goods. Collectors must not permit one importation to pass out of their custody, when duties are unpaid, with a view of holding a lien upon some other goods of the same importation, (T. D. 99, citing *Harris vs. Dennie*, 3 Peters, 292.)

2. Importers are personally liable for duties; the lien of the United States is not upon the goods alone (*Meredith vs. U. S.* 13 Peters, 486; *U. S. vs. George*, 6 Blatchf 406).

3. An entry indorsed on a bond for the return of unexamined packages, should be considered as canceled, when such entry has been closed by due liquidation, without any breach of the conditions of the bond (T. D. 8189, 10033).

4. Merchandise in packages opened in the absence of customs officials cannot be abandoned for damage under Section 23, Act June 10, 1890, post (G. A. 1788).

5. The notice from the collector must reach the importer in time to enable him to deliver the goods within the ten days (T. D. March 5, 1895).

SEC. 2900. (Relating to additions to make market value.)
Repealed by Act June 10, 1890, §29. See §7 of said Act.

Number of Packages for Examination.

SEC. 2901. The collector shall designate on the invoice at least one package of every invoice, and one package at least of every ten packages of merchandise, and a greater number should he or either of the appraisers deem it necessary, imported into such port, to be opened, examined, and appraised, and shall order the package so designated to the public stores for examination; and if any package be found by the appraisers to contain any article not specified in the invoice, and they or a majority of them shall be of opinion that such article was omitted in the invoice with fraudulent intent on the part of the shipper, owner, or agent, the contents of the entire package in which the article may be, shall be liable to seizure and forfeiture on conviction thereof before any court of competent jurisdiction; but if the appraisers shall be of opinion that no such fraudulent intent existed, then the value of such article shall be added to the entry, and the duties thereon paid accordingly, and the same shall be delivered to the importer, agent, or consignee. Such forfeiture may, however, be remitted by the Secretary of the Treasury on the production of evidence satisfactory to him that no fraud was intended. (*See* §§ 5292.)

1. No less number of packages than the law requires should be sent to the public store for examination, unless the importers expressly waive, in writing, such requirement, and allow the classification to be made upon a less number of packages (T. D. 9824).
2. Public store packages, and other merchandise, should not be delivered *pending reappraisal*, unless first sanctioned by the Board of General Appraisers, and upon sufficient deposit of money, by the importers, to cover duties, etc., together with their obligation to abide by reappraisal upon retained samples (T. D. 10355).
3. Permits for examined packages must not be issued until after the appraiser has returned the invoice indorsed "*correct*," and after it has been ascertained by examination that no errors or discrepancies exist in the invoice or entry (T. D. 7047).
4. Where importers deny excessive quantity they should ask for re-examination while the packages remain in custody of the Government (G. A. 2396).
5. Where merchandise is seized under the provisions of this section, importers are entitled to full right of appeal and reappraisal (T. D. 14778, modifying T. D. 14125, adopting opinion U. S. Ct. Ct.). (*See also* G. A. 2830.)
6. Bulky articles may be examined on the wharf or other suitable place (Reg. 1892, Art. 828). Special reg. for examinations of machinery and other bulky goods, see T. D. 13006, 13040, 13274, 13277, 13903.
7. All packages must be removed from the public stores within a period of two days (excluding holidays), after notice to importers to do so, or else become liable to storage (G. A. 2825).
8. Where the importer complained that the provisions of the Statute had not been complied with, it was said that it is a general

rule that the provisions in Statutes imposing taxation, though not in terms mandatory, are to be regarded as such if necessary for the substantial protection of the taxpayer. The customs laws, however, give to the complaining importer an ample remedy, only putting him to the inconvenience of seeking it in a legal tribunal (*Origkeit vs. Hedden*, 153 U. S., 239; *Erhardt vs. Schroeder*, 155 U. S., 124).

SEC. 2902. (Relating to mode of appraisal.) Repealed by Act June 10, 1890, §29 (*post*). *See said Act.*

Invoices in depreciated currency.

SEC. 2903. The President may cause to be established fit and proper regulations for estimating the duties on merchandise imported into the United States, in respect to which the original cost shall be exhibited in a depreciated currency, issued and circulated under authority of any foreign government. (*See §25, Act August 28, 1894, post.*)

Market-value—how determined.

SEC. 2904. When the duty upon any imports shall be subject to be levied upon the true market value of such imports in the principal markets of the country from whence the importation has been made, or at the port of exportation, the duty shall be estimated and collected upon the value on the day of actual shipment, whenever a bill of lading shall be presented showing the date of shipment, and which shall be certified by a certificate of the United States consul, commercial agent, or other legally authorized deputy. (*See §§10, 11 and 19 of Act June 10, 1890, post, and notes.*)

SEC. 2905. (Relating to goods from countries other than production.) Repealed by Act June 10, 1890, §29 (*post*). *See §11 of said Act.*

Value at period of exportation.

SEC. 2906. When an ad-valorem rate of duty is imposed on any imported merchandise, or when the duty imposed shall be regulated by, or directed to be estimated or based upon, the value of the square yard, or of any specified quantity or parcel of such merchandise, the collector within whose district the same shall be imported or entered shall cause the actual market-value, or wholesale price thereof, at the period of the exportation to the United States, in the principal markets of the country from which the same has been imported, to be appraised, and such appraised value shall be considered the value upon which duty shall be assessed. (*See §§10 and 11, Act June 10, 1890, post.*)

SECS. 2907, 2908, 2909. (Relating to dutiable value and additions thereto) Repealed by Act June 10, 1890, §29 (*post*). *See said Act.*

Merchandise invoiced at an average Price.

SEC. 2910. When merchandise of the same material or description, but of different values, is invoiced at an average price, and not otherwise provided for, the duty shall be assessed upon the whole invoice at the rate to which the highest valued goods in such invoice are subject.

This section in full force and not repealed by Act of June 10, 1890 (G. A. 714, 1116).

1. The section does not apply to *Earthenware* when qualities are designated as "best" and "seconds," or the like, in the same package, and covered by one description and price in the invoice. The appraiser should determine dutiable value by actual examination, and an intermediate rate of discount may be allowed (T. D. 3242).

2. The word *rate* in the section is used in the sense of the amount of duty, that the duty shall be based not on the average price, nor on the prices according to grades, but on the value of the highest grade, the same as provided in the next section (section 2911), in the case of *wool* of different qualities in the same bale, embraced in the same invoice. Merchandise in the same classification as to dutiable rate, where the amount of duty depends upon the appraised value, and not upon the rate, is affected by this section, which affords and was intended to afford a *rule of appraisement* (T. D. 9516). The question of dutiable value in such cases is one to be determined by appraisement, and the Department should therefore not interfere, as such interference might have the effect of invalidating the appraisement (T. D. 9704, quoting from opinion of the Solicitor).

3. *Value* as used in this section means *market value* as defined in section 19, Act June 10, 1890 (*post*) and not intrinsic value, and its determination is exclusively a question of appraisal. Where goods are invoiced at an *average* or "all round" price, it will be ascertained whether it is the *trade custom* in the country of production to sell the articles in that manner, and in all cases where it is *not* the custom, the appraiser will report the "market value" of the highest valued article for classification for duty (T. D. 12393, G. A. 1116, T. D. 1642, 2379. See also T. D. 3242, 4616, 9516, 9704, 12163, 12289).

4. An importation of East India tanned Sheep Skins, of several grades, were invoiced at an average price. The appraiser advanced the value to the foreign market-value of the highest-grade. It was contended by the importers that the skins were sold in Madras, according to the *old established custom*, in bulk at an "all round price." In view of such custom, and that the invoice indicated the true market-value of the skins, the invoice was reconsidered for amended return of value (T. D. 9704).

5. This section is only applicable where the invoice is for merchandise of the "*same material or description*," and not where the *articles are different* and invoiced at an average price (T. D. 4616).

6. This section does not apply to hosiery invoiced at assortment prices (G. A. 2379).

7. Where the importer is dissatisfied with the appraiser's findings of value under this section, the remedy is by *reappraisement*, not by protest (G. A. 1116), but in case the appraiser acts through an erroneous interpretation of its provisions, a protest is admissible (G. A. 2379). See notes to section 14, Act June 10, 1890 (*post*).

Merchandise of different qualities in same package.

SEC. 2911. Whenever articles composed wholly, or in part, of wool or cotton, of similar kind, but different quality, are found, in the same package, charged at an average price, it shall be the duty of the appraisers to adopt the value of the best article contained in such package, and so charged, as the average value of the whole.

This section is not repugnant to sec. 10, Act June 10, 1890, (G. A. 714). *See notes to preceding section.*

Wool of different qualities in same invoice.

SEC. 2912. When wool of different qualities is imported in the same bale, bag, or package, it shall be appraised by the appraiser, to determine the rate of duty to which it shall be subjected, at the average aggregate value of the contents of the bale, bag, or package; and when bales of different qualities are embraced in the same invoice at the same prices whereby the average price shall be reduced more than ten per centum below the value of the bale of the best quality, the value of the whole shall be appraised according to the value of the bale of the best quality; and no bale, bag, or package shall be liable to a less rate of duty in consequence of being invoiced with wool of lower value. (*See paragraphs 279 and 685 of Act Aug. 28, 1894, post.*)

Appraisement of Gloves.

SEC. 2913. In the appraisement of kid and all other gloves imported into the United States there shall be no discrimination in determining by appraisement the foreign market-value of such goods, whether protected by trade-mark or not; and in no case shall gloves so protected by trade-mark be appraised at a less foreign market-value than the like goods not so protected; and no sale or pretended sale of such goods shall be held to fix the value of the same.

Standard for Sugar.

SEC. 2914. The standard by which the color and grades of sugar are to be regulated, shall be selected and furnished to the collectors of such ports of entry as may be necessary by the Secretary of the Treasury, from time to time, and in such manner as he may deem expedient.

Sampling of Sugar.

SEC. 2915. The Secretary of the Treasury shall, by regulation, prescribe and require that samples from packages of sugar shall be taken by the proper officers, in such manner as to ascertain the true quality of such sugar; and the weights of sugar imported in casks or boxes shall be

marked distinctly by the custom-house weigher, by scoring the figures indelibly on each package.

Samples should be taken, at original port of entry, from all packages without regard to their sound or damaged condition (T. D. 10296, 11289).

Samples of Wool.

SEC. 2916. For the purpose of carrying into effect the classification of wool and hair of animals, prescribed by Schedule L, Title "DUTIES UPON IMPORTS," a sufficient number of distinctive samples of the various kinds of wool or hair embraced in each of the three classes named, selected and prepared under the direction of the Secretary of the Treasury, and duly verified by him, the standard samples of which shall be retained in the Treasury Department, shall be deposited in the custom-houses and elsewhere, as he may direct; which samples shall be used by the proper officers of the customs, to determine the class to which any imported wool or hair belongs. (*See paragraphs 279 and 685 of Act Aug. 29, 1894, post.*)

Standard of Vinegar.

SEC. 2917. The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar; and all import duties that may be imposed by law on vinegar imported from foreign countries shall be collected according to this standard. (*See paragraph 236, Act Aug. 28, 1894, post.*)

Vinegar of less than the standard strength is subject to duty as if of the standard strength (T. D. 2988, G. A. 1580). Mode of testing, see T. D. 3136.

Hydrometers.

SEC. 2918. The Secretary of the Treasury may under the direction of the President, adopt such hydrometer as he may deem best calculated to promote the public interest for the purpose of ascertaining the proof of liquors; and, after such adoption, the duties imposed by law upon distilled spirits shall be collected according to proof ascertained by any hydrometer so adopted.

Standard Weight of Grain.

SEC. 2919. For the purpose of estimating the duties on importations of grain, the number of bushels shall be ascertained by weight, instead of by measuring; and sixty pounds of wheat, fifty-six pounds of corn, fifty-six pounds of rye, forty-eight pounds of barley, thirty-two pounds of oats, sixty pounds of pease, and forty-two pounds of buckwheat, avoirdupois weight, shall respectively be estimated as a bushel.

Expense of weighing, gauging, &c. when to be paid by owner.

SEC. 2920. In all cases in which the invoice or entry does not contain the weight, or quantity, or measure of merchandise, now weighed, or measured, or gauged, the same shall be weighed, gauged, or measured at the expense of the owner, agent, or consignee. (*See §§2890, 2898 R. S., and §22 Act June 10, 1890, post.*)

No uniform fee can be established, owing to the different rates for labor, at different ports of the United States, but only the actual expense for such service will be charged and collected, (T. D. 5140, 5157; G. A. 1828.)

Deficiency of Articles—"Short Shipments"—allowance for.

SEC. 2921. If, on the opening of any package, a deficiency of any article shall be found, on examination by the appraisers, the same shall be certified to the collector on the invoice, and an allowance for the same be made in estimating the duties. (*See §2899.*)

1. The rule of law is that duties shall be assessed only on the quantity of the merchandise actually imported. And it is equally well-settled that an importation is complete when the vessel containing the merchandise "arrives at a port of entry, intending there to discharge her cargo." Hence no allowance can be made for the loss of article after "importation" as above defined. But where satisfactory evidence is furnished to show that missing articles were never laden on the vessel, or were lost or destroyed during the voyage, or were, in fact, never "imported," and that no loss or abstraction occurred after the landing of the goods, an allowance may be made therefor (G. A. 2838 and cases cited. See also T. D. 5974, 8376, 8440, 9305, 10836, 11140, 11960, 12184, 12198, 14004, 15547; G. A. 332, 751, 849, 2268, 2480, 2794), but not after the goods have passed from the custody of the Government, except in certain cases where the original packages remain unopened as imported (T. D. 4370, 6590, 13900, 15453; G. A. 90, 916).

2. Where the duties depend upon weight, gauge, or measure, the return of the surveyor's officers will be adopted in liquidation (T. D. 8159, 9305, 10177, 14004) and an allowance for deficiency in weight occurring *in transitu* before arrival may be made, but not for mere shrinkage if the value is not diminished thereby. (Robertson *vs.* Bradbury, 132 U. S. 491, cited *in extenso* in T. D. 9790; G. A. 2794).

3. Claims for damage occurring before arrival have been abolished by the repeal of section 2927, R. S., and the enactment of section 23, Act June 10, 1890 (post), which provides for *abandonment* in lieu of damage allowance (T. D. 14191, G. A. 106). Allowance for loss of contents due to breakage of bottles, containing liquors, during the voyage of importation, has been authorized by recent decision of the Treasury Department (T. D. 15547).

4. Articles arriving in absolutely worthless condition—such as fruit *rotted* on the voyage—should be abandoned under section 23, Act June 10, 1890, in order to have duties refunded (G. A. 656, 910).

5. Failure to claim shortage in one importation does not entitle

the importer to bring in an excessive quantity over the invoice in a subsequent importation (G. A. 1811).

6. The fact that certain merchandise, in the custody of the Government, is found, upon being reweighed, to weigh less than the original return, affords no ground for a claim for reliquidation of former entries of similar merchandise, at the same reduced weight (T. D. 8827).

7. Importers should keep posted as to weigher's return, and, if dissatisfied, should request *reweighing* before the merchandise leaves the custody of the Government (T. D. 8827, 11614, 13162; G. A. 377, 922, 940, 1942).

SECS. 2922, 2923 AND 2924. (Relating to examination of importers respecting market-value.) Repealed by Act June 10, 1890, §29 (*post*). See §16 of said *Act*.

Bond to produce proof of description of merchandise.

SEC. 2925. Whenever, in the opinion of the Secretary of the Treasury, it may be necessary in order to carry into full effect the laws for the collection of the revenue, he may authorize the collector of any district into which merchandise, subject to duty, may be imported, to require the owner, importer, or consignee of such merchandise, to give bond, in a sum not exceeding the value of such merchandise, that he will produce or cause to be produced, within a reasonable time, to be fixed by the Secretary, such proof as the Secretary may deem necessary, and as is in the power of the owner, importer, or consignee to obtain, to enable the collector to ascertain the class or description of manufacture, or rate of duty, to which such merchandise is justly liable. (See §§4 and 16, *Act June 10, 1890, and Act June 20, 1876, post*.)

Storing merchandise when damaged or when entry incomplete.

SEC. 2926. All merchandise, of which incomplete entry has been made, or an entry without the specification of particulars, either for want of the original invoice, or for any other cause, or which has received damage during the voyage, shall be conveyed to some warehouse or storehouse to be designated by the collector, in the parcels or packages containing the same, there to remain with due and reasonable care, at the expense and risk of the owner or consignee, under the care of some proper officer, until the particulars, cost, or value, as the case may require, shall have been ascertained either by the exhibition of the original invoice thereof, or by appraisement, at the option of the owner, importer, or consignee; and until the duties thereon shall have been paid, or secured to be paid, and a

permit granted by the collector for the delivery thereof. (*See §§2789, 2963, R. S.; §§ 4 and 23, Act June 10, 1890, and §24, Act June 22, 1874, post.*)

1. Charges for cartage, labor and storage are chargeable on goods entered by appraisement under this section, (T. D. 8993.)

2. Where goods are transferred from one store to another, for better facilities in examination of the goods, the charge for transfer cannot be exacted from the owner, (T. D. 9849, 9943.)

SEC. 2927. (Relating to goods damaged during the voyage.) Repealed by Act June 10, 1890, §29 (*post*). *See §23 of said Act.*

Entry of Wrecked Goods.

SEC. 2928. Before any merchandise which may be taken from any wreck shall be admitted to an entry, the same shall be appraised; and the same proceedings shall be ordered and executed in all cases where a reduction of duties shall be claimed on account of damage which any merchandise shall have sustained in the course of the voyage; and in all cases where the owner, importer, consignee, or agent shall be dissatisfied with such appraisement, he shall be entitled to the privileges of appeal as provided for in this Title. (*See §3058, and §§13, 14, 23, Act June 10, 1890, post.*)

1. This section applies to wrecked goods recovered from wrecks which have remained sunk for a period *less than two years*. The Act of June 22, 1874, (*post*) and section 23 of the Act of October 1, 1890 (*post*), relate to goods recovered after being sunk for two years or longer.

2. Duty is to be assessed on wrecked goods upon the basis of the appraised value, whether subject to specific or ad-valorem duty. If goods are damaged, a proportionate reduction of duty is to be made, if ad valorem goods, a deduction from the sound value, if goods paying specific duty, a deduction from the quantity, (T. D. 1312, 11760.) Wrecked goods must pay duties the same as other goods, whether regarded as the property of underwriters or salvors. No allowance is to be made for salvage in estimating the dutiable value, (T. D. 9598.)

3. *Iron and Steel* should be entered by appraisement on its value and condition at the time of importation, in the same manner as any other wrecked goods, (T. D. 8028.)

4. A vessel after being *stranded*, is conveyed into port, her cargo cannot be considered wrecked goods; nor the cargo of a vessel, which took fire at sea, and had to make port to extinguish the fire, which damaged the cargo, (T. D. 7326, 7554.) But where goods were wrecked in course of transfer by lighter to the importing vessel were entitled to entry under this section, (T. D. 12061.)

5. If the merchandise is not claimed and entered by the owner on due proof of ownership, it will be subject to sale for duties in the usual manner, (Reg. 1892, art. 370.)

See notes to "Wrecked goods" in Schedule of Duties.

SECS. 2929, 2930, 2931 and 2932. (Relating to re-appraisement, protest and appeal.) Repealed by Act June 10, 1890, §29 (*post*). *See §§13, 14 and 15 of said Act.*

Drugs and Medicines to be examined before entry.

SEC. 2933. All drugs, medicines, medicinal preparations, including medicinal essential oils and chemical preparations, used wholly or in part as medicine, imported from abroad, shall, before passing the custom-house, be examined and appraised, as well in reference to their quality, purity, and fitness for medical purposes, as to their value and identity specified in the invoice. (*See T. D. 14348.*)

Name of proprietor to be affixed to Medicinal Preparations.

SEC. 2934. All medicinal preparations, whether chemical or otherwise, usually imported with the name of the manufacturer, shall have the true name of the manufacturer and the place where they are prepared, permanently and legibly affixed to each parcel by stamp, label, or otherwise; and all medicinal preparations imported without such names so affixed shall be adjudged to be forfeited. (*See §5 Act Aug. 28, 1894, post.*)

Examination of Drugs.

SEC. 2935. If, on examination, any drugs, medicines, medicinal preparations, whether chemical or otherwise, including medicinal essential oils, are found, in the opinion of the examiner, to be so far adulterated, or in any manner deteriorated, as to render them inferior in strength and purity to the standard established by the United States, Edinburgh, London, French, and German Pharmacopeias and dispensatories, and thereby improper, unsafe, or dangerous to be used for medicinal purposes, a return to that effect shall be made upon the invoice, and the articles so noted shall not pass the custom-house, unless, on a re-examination of a strictly analytical character, called for by the owner or consignee, the return of the examiner shall be found erroneous, and it is declared as the result of such analysis, that the articles may properly, safely, and without danger, be used for medicinal purposes.

Appeal from Examination of Drugs.

SEC. 2936. The owner or consignee shall at all times, when dissatisfied with the examiner's return, have the privilege of calling, at his own expense, for a re-examination; and the collector, upon receiving a deposit of such sum as he may deem sufficient to defray such expense, shall procure some competent analytical chemist possessing the confidence of the medical profession, as well as of the colleges of medicine and pharmacy, if any such institutions exist in the State in which the collection-district is situated, to make a careful analysis of the articles included in the return, and a report upon the same under oath. In case

this report, which shall be final, shall declare the return of the examiner to be erroneous, and the articles to be of the requisite strength and purity, according to the standards referred to in the next preceding section, the entire invoice shall be passed without reservation, on payment of the customary duties.

Exportation or destruction of rejected Drugs.

SEC. 2937. If the examiner's return, however, shall be sustained by the analysis and report, the articles shall remain in charge of the collector, and the owner or consignee, on payment of the charges of storage and other expenses necessarily incurred by the United States, and on giving a bond with sureties satisfactory to the collector to land the articles out of the limits of the United States, shall have the privilege of re-exporting them at any time within the period of six months after the report of the analysis; but if the articles shall not be sent out of the United States within the time specified, the collector, at the expiration of that time, shall cause the same to be destroyed, and hold the owner or consignee responsible to the United States for the payment of all charges, in the same manner as if the articles had been re-exported. (*See Act June 22, 1876, post.*)

1. *Condemned drugs* are subject to *destruction*, whether entered, or remaining unclaimed and liable to sale. In the latter case, collectors should require a special report from appraisers upon drugs liable to sale, before ordering their destruction (T. D. 7799).

2. Opium condemned as unfit for medicinal purposes cannot be entered for manufacture into morphine (T. D. 2203).

3. Importers are liable for charges and expenses when goods are rejected (T. D. 14347).

Appraisement at New York.

SEC. 2938. One of the assistant appraisers at the port of New York, to be appointed with special reference to his qualifications for such duties, shall, in addition to the duties that may be required of him by the appraiser, perform the duties of a special examiner of drugs, medicines, chemicals, and so forth.

SEC. 2939. The collector of the port of New York shall not, under any circumstances, direct to be sent for examination and appraisement less than one package of every invoice, and one package at least out of every ten packages of merchandise, and a greater number should he, or the appraiser, or any assistant appraiser, deem it necessary. When the Secretary of the Treasury, however, from the character and description of the merchandise, may be of the opinion that the examination of a less proportion of packages will amply protect the revenue, he may, by

special regulation, direct a less number of packages to be examined. (See §2901).

Examiners at New York.

SEC. 2940. The Secretary of the Treasury may, on the nomination of the appraiser, appoint such number of examiners at the port of New York as the Secretary may in writing determine to be necessary, to aid each of the assistant appraisers in the examination, inspection, and appraisement of merchandise. No person shall be appointed such examiner who is not, at the time of his appointment, practically and thoroughly acquainted with the character, quality, and value of the article in the examination and appraisement of which he is to be employed, nor shall any such examiner enter upon the discharge of his duties, as such, until he shall have taken and subscribed an oath faithfully and diligently to discharge such duties.

Appraisers and others not to engage in other business.

SEC. 2941. No appraiser, assistant appraiser, examiner, clerk, verifier, sampler, messenger, or other person employed in the departments of appraisal at the port of New York, or any of them, shall engage or be employed in any commercial or mercantile business, or act as agent for any person engaged in such business, during the term of his appointment.

SEC. 2942. All provisions relating to the duties of appraisers, or to any proceedings consequent or dependent upon the action of such appraisers and not inconsistent with the provisions relating to the appraiser and assistant appraisers at the port of New York, shall be construed to apply to them.

SEC. 2943. (Relating to Appraisement of damaged goods.) Repealed by Act June 10, 1890, §29 (*post*).

Labor beyond usual hours.

SEC. 2944. If at any time, from an increase of importation, or from any other cause, there shall be found upon the floors of the public stores in the City of New York an accumulation of merchandise awaiting appraisement, the appraiser shall, under regulations established by the Secretary of the Treasury, direct the assistant appraisers, and others associated with them in this branch of the public business, to devote time beyond the usual business hours, in each day, during daylight, to their respective duties, so that the business of appraisement may be faithfully and more promptly dispatched.

SEC. 2945. (Relating to Penalty for declining to act as Merchant Appraiser.) Repealed by Act June 10, 1890, §29 (*post*).

Appraisement at ports where there are no Appraisers.

SEC. 2946. When merchandise is entered at ports where there are no appraisers, the mode hereinbefore prescribed of ascertaining the foreign value thereof shall be carefully observed by the revenue officers to whom is committed the estimating and collection of duties. (*See* §13, *Act June 10, 1890, post, and §2950 R. S.*)

SEC. 2947. The Secretary of the Treasury shall have authority to direct the appraiser for any collection-district to attend in any other collection-district for the purpose of appraising any merchandise imported therein. (*See* §13, *Act June 10, 1890, post.*)

Additional Duties not Fines.

SEC. 2948. No portion of the additional duties provided by this Title shall be deemed a fine, penalty, or forfeiture, for the purpose of being distributed to any officer of the customs, but the whole amount thereof, when received, shall be paid directly into the Treasury. (*See* §2970 *R. S., and §7 Act June 10, 1890, post.*)

Secretary of Treasury to prescribe Regulations for Appraisal.

SEC. 2949. The Secretary of the Treasury from time to time shall establish such rules and regulations, not inconsistent with the laws of the United States, to secure a just, faithful, and impartial appraisal of all merchandise imported into the United States, and just and proper entries of such actual market-value or wholesale price thereof, and of the square yards, parcels, or other quantities, as the case may require, and of such actual market-value or wholesale price of each of them. The Secretary of the Treasury shall report all such rules and regulations, with the reasons therefor, to the then next session of Congress. (*See* §13, *Act June 10, 1890, post.*)

Appraiser's Certificate.

SEC. 2950. The certificate of any one of the appraisers of the dutiable value of any imported merchandise required to be appraised, shall be deemed to be the appraisement of such merchandise required by law to be made by such appraisers. Where merchandise shall be entered at ports where there are no appraisers, the certificate of the revenue officer to whom is committed the estimating and collection of duties of the dutiable value of any merchandise required

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to be appraised, shall be deemed and taken to be the appraisement of such merchandise required by law to be made by such officer. (*See §13, Act June 10, 1890, post.*)

Definition of the word “Ton.”

SEC. 2951. Wherever the word “ton” is used in this chapter, in reference to weight, it shall be construed as meaning twenty hundred weight, each hundred weight being one hundred and twelve pounds avoirdupois.

SEC. 2952. (Relating to definition of the words “value” and “valued.”) Repealed by Act June 10, 1890, §29 (*post*). *See §19 of said Act.*

Buildings for Custom-House purposes.

SEC. 2953. Nothing herein contained shall be construed to prevent the leasing or hiring of such buildings or accommodations as may be required for the use of the United States appraisers for the due examination and appraisal of imported merchandise at the ports where such officers are provided by law, nor to prohibit the leasing or hiring by collectors of the customs, for short periods, with the approval of the Secretary of the Treasury, of such stores as may be required for custom-house purposes at any of the smaller revenue ports of the United States.

BOND AND WAREHOUSE SYSTEM.*

(Title 34—Revised Statutes—Chapter 7.)

Lease of warehouses authorized.

SEC. 2954. The Secretary of the Treasury may, at his discretion, lease such warehouses as he deems necessary, for the storage of unclaimed goods, or goods which for any other reason are required by law to be stored by the Government. (*See §24, Act June 22, 1874, post.*)

SEC. 2955. No leases shall be entered into by the United States for any warehouses for the storage of warehoused or unclaimed merchandise at any port where there may exist any private bonded warehouses; *Provided*, That such buildings may be leased as may be required for the use of appraisers for the examination and appraisal of imported merchandise at ports where such officers are provided by law; and collectors may lease, for short periods, at any of the smaller ports, such stores as may be required for custom-house purposes, with the approval of the Secretary of the Treasury.

SEC. 2956. All warehouses hired by the collector, naval officer, or surveyor, shall be on public account, and paid for by the collector as such, and shall be appropriated exclusively to the use of receiving foreign merchandise, subject, as to the rates of storage, to regulation by the Secretary of the Treasury.

SEC. 2957. No collector or other officer of the customs shall enter into any contract or agreement for the use of any building to be thereafter erected as a public store or warehouse, and no lease of any building to be so used shall be taken for a longer period than three years, nor shall rent be paid, in whole or part, in any case, in advance.

Storage of liquors, coal, woods, &c.

SEC. 2958. Cellars and vaults of stores for the storage of wines and distilled spirits only, and yards for the storage of coal, mahogany, and other woods and lumber, may, at the discretion of the Secretary of the Treasury, be con-

* For Bonded Warehouses for manufacturing, cleaning, and grinding goods for export, see sections 9 and 21, Act August 28, 1894; Act March 24, 1874; Act January 9, 1883, *post.*

stituted bonded warehouses for the storage of such articles under the same regulations and conditions as required in the storage of other merchandise; the cellars or vaults shall be exclusively appropriated to the storage of wines or distilled spirits, and shall have no opening or entrance except the one from the street, on which separate and different locks of the custom-house and the owner or proprietor of the cellars or vaults shall be placed.

Storage of grain.

SEC. 2959. Parts of such building as shall be approved by the Secretary of the Treasury may be bonded for the storage of grain, under such rules, regulations, and conditions as he may prescribe for the security of the revenue.

Private warehouses.

SEC. 2960. Private warehouses shall be used solely for the purpose of storing warehoused merchandise, and shall be previously approved by the Secretary of the Treasury, and be placed in charge of a proper officer of the customs, who, together with the owner and proprietor of the warehouse, shall have the joint custody of all the merchandise stored in the warehouse; and all the labor on the merchandise so stored must be performed by the owner or proprietor of the warehouse, under the supervision of the officer of the customs in charge of the same, at the expense of the owner or proprietor. (*See §24, Act June 22, 1874, post.*)

1. The Treasury Department uniformly declines to grant permission to bond portions of buildings for general storage purposes (T. D. 3608).

2. For liability of proprietors of bonded warehouses see T. D. 694.

Bond of Proprietors.

SEC. 2961. Before any of the stores or cellars, owned or occupied by private individuals, shall be used as a warehouse for merchandise imported by other merchants or importers, the owner, occupant, or lessee thereof shall enter into bond, in such sums and with such sureties as may be approved by the Secretary of the Treasury, exonerating and holding harmless the United States and its officers from or on account of any risk, loss, or expense of any kind or description, connected with or arising from the deposit or keeping of the merchandise in the warehouses; and all imports deposited in any public or private warehouse authorized by this Title shall be at the sole and exclusive risk and expense of the owner or importer. (*See notes to §§2983, 2984.*)

The responsibility for merchandise contained in bonded warehouses rests entirely with the proprietors of the same, the Government being solely interested in the duty due upon the goods (T. D. 15087).

Importer may designate warehouse—certain articles excluded from warehouse privileges.

SEC. 2962. Any merchandise subject to duty, with the exception of perishable articles, also gunpowder, and other explosive substances, except fire-crackers, which shall have been duly entered and bonded for warehousing, in conformity with existing laws, may be deposited, at the option of the owner, importer, consignee, or agent, at his expense and risk, in any public warehouse owned or leased by the United States, or in the private warehouse of the importer, the same being used exclusively for the storage of warehoused merchandise of his own importation or to his consignment, or in a private warehouse used by the owner, occupant, or lessee, as a general warehouse for the storage of warehoused merchandise; such place of storage to be designated on the warehouse-entry at the time of entering such merchandise at the custom-house. (*See §§2975, 2984.*)

1. Any portion of an invoice not less than an entire package or if in bulk not less than one ton, may be entered for warehouse and remainder for consumption (T. D. 5341).

2. Vegetables (T. D. 5201); Fruits (T. D. 13852) and Eggs (T. D. 11283) are perishable articles.

3. *Swedish matches* when packed in zinc lined boxes, enclosed in wooden cases, are not considered explosive or dangerous articles, and may be stored in warehouse (T. D. 7439).

4. *Percussion Caps* used for sporting purposes only, are not explosive articles, and not included in the list of explosives, and may be *forwarded in bond* (T. D. 9564). *Metallic Cartridges* may be entered in bond for immediate transportation and exportation to foreign countries, if directly transferred from the car to the exporting vessel (T. D. 8692).

5. *Blasting Caps* and "*Detonators*," such as are used by miners and for blasting purposes, are dangerously explosive (T. D. 9564). See also §2975, *post*.

6. Imported merchandise, the product or manufacture of the United States, liable to duty equal to the tax imposed by the internal revenue laws, are entitled to the privileges of the warehouse system (T. D. 7435, modifying T. D. 5829), and the bonded period commences with such reimportation (T. D. 15089, 15267).

Goods not duly entered, deposited in warehouse.

SEC. 2963. When merchandise, imported into the United States, has not been entered in pursuance of the provisions of any act regulating imports and tonnage, the same shall be deposited in the public warehouse, and shall there remain, at the expense and risk of the owner, until such invoice is produced. Nothing herein contained shall be understood to prohibit the sale of such quantities of merchandise so stored as may be necessary to discharge the duties thereon, and all intervening charges, at the time or times when such duties shall become due and payable. (*See §§2926, 2789.*)

SEC. 2964. In all cases of failure or neglect to pay the

duties within the period allowed by law to the importer to make entry thereof, or whenever the owner, importer, or consignee shall make entry for warehousing the same, in writing, in such form and supported by such proof as shall be prescribed by the Secretary of the Treasury, the merchandise shall be taken possession of by the collector, and deposited in the public stores, or in other stores to be agreed on by the collector or chief revenue officer of the port, and the importer, owner, or consignee, such stores to be secured under the joint locks of the inspector and importer, there to be kept, with due and reasonable care, at the charge and risk of the owner, importer, consignee, or agent, and subject at all times to their order, upon payment of the proper duties and expenses, to be ascertained on due entry thereof for warehousing, and to be secured by a bond of the owner, importer, or consignee, with surety to the satisfaction of the collector, in double the amount of the duties, and in such form as the Secretary of the Treasury shall prescribe. (*See §2970 R. S., and Act June 20, 1876, post.*)

Where goods are kept by the collector in charge and custody of customs officer until exported, the expense incurred is to be paid by the owner, importer, or consignee (G. A. 2603).

Storage of unclaimed merchandise—sales.

SEC. 2965. Unclaimed merchandise required by existing laws to be taken possession of by collectors of the customs may be stored in any public warehouse owned or leased by the United States, or in any private bonded warehouse authorized by this Title, and all charges for storage, labor, and other expenses accruing on any such merchandise, not to exceed in any case the regular rates for such objects at the port in question, must be paid before delivery of the goods on due entry thereof by the claimant or owner; or if sold as unclaimed goods, to realize the import duties, the charges shall be paid by the collector out of the proceeds of the sale thereof before paying such proceeds into the Treasury as required by existing laws. (*See notes to §§2973, 2974, post.*)

Importations for immediate delivery may be warehoused.

SEC. 2966. Amended by Act June 26, 1884, §24, to read as follows: When merchandise shall be imported into any port of the United States from any foreign country in vessels, and it shall appear by the bills of lading that the merchandise so imported is to be delivered immediately after the entry of the vessel, the collector of such port may take possession of such merchandise and deposit the same in bonded warehouse; and when it does not appear

by the bills of lading, that the merchandise so imported is to be immediately delivered, the collector of the customs may take possession of the same, and deposit it in bonded warehouse, at the request of the owner, master, or consignee of the vessel, on three days' notice to such collector after the entry of the vessel.

Merchandise for Jeffersonville and Albany.

SEC. 2967. Merchandise imported into the port of Louisville, and destined for Jeffersonville, may be landed and warehoused at Jeffersonville, under the custody and control of the surveyor of the port of Louisville.

SEC. 2968. The Secretary of the Treasury may extend the privileges of the provisions relating to warehouses, and the regulations of the Treasury Department relating thereto, to the port of Albany.

Custody of merchandise not unladen in time.

SEC. 2969. All merchandise of which the collector shall take possession under the provisions relating to the time for the discharge of a vessel's cargo shall be kept with due and reasonable care at the charge and risk of the owner.

Time limited for merchandise to remain in Bonded Warehouse.

SEC. 2970. Any merchandise deposited in bond in any public or private bonded warehouse may be withdrawn for consumption within one year from the date of original importation on payment of the duties and charges to which it may be subject by law at the time of such withdrawal; and after the expiration of one year from the date of original importation, and until the expiration of three years from such date, any merchandise in bond may be withdrawn for consumption on payment of the duties assessed on the original entry and charges, and an additional duty of ten per centum of the amount of such duties and charges.

"It was the intention of Congress to repeal this section (2970) and abolish the additional duties therein provided for (T. D. 13289, adopting opinion In re Schmid, Circuit Court, 54 Fed. Rep., 145; G. A. 2827)."

Withdrawal for exportation or transshipment—Sale of abandoned goods after custody of three years.

SEC. 2971. All merchandise which may be deposited in public store or bonded warehouse may be withdrawn by the owner for exportation to foreign countries; or may be transshipped to any port of the Pacific or western coast of the United States at any time before the expiration of three years from the date of original importation; such goods on

arrival at a Pacific or western port to be subject to the same rules and regulations as if originally imported there. Any goods remaining in public store or bonded warehouse beyond three years shall be regarded as abandoned to the Government, and sold under such regulations as the Secretary of the Treasury may prescribe, and the proceeds paid into the Treasury. In computing this period of three years, if such exportation or transshipment of any merchandise shall, either for the whole or any part of the term of three years, have been prevented by reason of any order of the President, the time during which such exportation or transshipment of such merchandise shall have been so prevented shall be excluded from the computation. Merchandise withdrawn for exportation shall be subject only to the payment of such storage and charges as may be due thereon. (See §§2970, 2977, 2979, 3015, 3017, 3036, 3052, 3127.)

1. The provisions of this section apply to goods where the duties have been paid or have not been paid (T. D. 6170, 12494, 12753), but duty paid goods may be exempted from summary sale, by surrender of the withdrawal permits to the storekeeper (T. D. 12862).

2. Exportation cannot be made after the three years' limit (T. D. 6170) unless delay is occasioned by unavoidable circumstances (T. D. 1990, 2040).

3. *Merchandise reimported* after a previous importation and exportation, may be re-entered for warehousing for a new three years' term as an original importation, except where the transaction is shown to be a mere colorable one, so that there is no real exportation and importation of the goods at all (T. D. 14995, citing opinion Attorney-General, modifying T. D. 12410; see also T. D. 14795, 15372; G. A. 2823), and the goods may be entered at the rate in force at time of entry (T. D. 2246); and reimported whiskey is subject when withdrawn to a duty equal to the internal-revenue tax under section 19, Act August 28, 1894 (T. D. 15372).

4. Supplies for American vessels cannot be withdrawn after three years without payment of duties (T. D. 8822).

5. The words, *date of original importation*, refer to the exterior port of first arrival of the merchandise, and not to the interior port of destination (*Seeberger vs. Schweyer*, 153 U. S., 609).

6. A sale of goods made before the expiration of the three years limit is illegal, and bars recovery on the warehouse bond (T. D. 4696).

7. Goods are considered as *abandoned* to the Government, after expiration of the three years' limit, as well where the duties thereon have been paid as where they have not been paid. Parties interested should be notified of the date of expiration of the limit, and after such date, and before the goods are listed for sale, duties, charges, etc., may be paid, and the goods taken away. This applies likewise to unclaimed goods not entered at the custom-house (T. D. 6070, 6199, 6170, with opinion of the Attorney-General).

Distribution of proceeds of sale.

SEC. 2972. The Secretary of the Treasury, in case of any sale of any merchandise remaining in public store or bonded warehouse beyond three years, may pay to the

owner, consignee, or agent of such merchandise, the proceeds thereof, after deducting duties, charges, and expenses, in conformity with the provision relating to the sale of merchandise remaining in a warehouse for more than one year. (*See notes to §2973, R. S., et seq.*)

Merchandise under "General Order" unclaimed beyond one year to be sold and distribution of proceeds.

SEC. 2973. If any merchandise shall remain in public store beyond one year, without payment of the duties and charges thereon, except as hereinbefore provided, then such merchant shall be appraised by the appraisers, if there be any at such port, and if none, then by two merchants to be designated and sworn by the collector for that purpose, and sold by the collector at public auction, on due public notice thereof being first given, in the manner and for the time to be prescribed by a general regulation of the Treasury Department. At such public sale, distinct printed catalogues descriptive of such merchandise, with the appraised value affixed thereto, shall be distributed among the persons present at such sale. A reasonable opportunity shall be given before such sale, to persons desirous of purchasing, to inspect the quality of such merchandise. The proceeds of such sales, after deducting the usual rate of storage at the port in question, with all other charges and expenses, including duties, shall be paid over to the owner, importer, consignee, or agent, and proper receipts taken for the same. (*See §§2971, 2975, 2976.*)

1. *Exportation of "General order" goods—restrictions.* Unless it shall appear by satisfactory evidence that merchandise remaining in general order without examination or appraisement, was, when shipped at the foreign port, destined for immediate exportation from the United States, no exportation thereof will be permitted except under entry for warehouse and exportation in bond and appraisement made as provided in such cases (T. D. 15504). After the one year limit the goods cannot be admitted to warehouse privileges for subsequent exportation. The fact that the goods were originally shipped in transit through the United States forms no exception to this rule (T. D. 7676, 12076, 14201, 14900, 15527).

2. *Withdrawals for consumption* may be permitted at any time after the expiration of the one year limit, before action for sale has been taken, upon payment of the duties (T. D. 4787, 8542, 12076).

3. *Proceeds of sales of goods in private bonded warehouses.* Storage charges on goods in private bonded warehouses is not a lien on the goods, but the warehouse keeper must look to the owner, not to the property. Duties and expenses take priority over storage charges (T. D. 7027, 14262). But in the case of sales of *seized or unclaimed* goods in private warehouses, the *storage charges* are paid next after the expenses of sale, and has priority over duties (T. D. 13269, 13451, 14262; see also T. D. 6617, 8402, 10044), and where such goods are transferred from the private warehouse to a salesroom, the storage in the private warehouse has priority over expense and storage in salesroom (T. D. 15488).

4. *Payment of balances to attorneys under ordinary custom*

house power is not permitted, but may be paid to attorney holding specific authority from the importer (T. D. 14279) or to attorneys of record in suits against the United States, but in such cases the checks are drawn to the order of the principals (T. D. 14959).

5. *Liens for freight on unclaimed goods* is to be paid out of proceeds of sales of such goods after the payment of duties (T. D. 6580, 14487. See section 2981 R. S.)

6. Purchasers of sales of unclaimed goods, take the articles at their own risk, without guarantee of quality or quantity (T. D. 2770, 9720).

7. Goods entered for consumption upon which only a portion of the duties have been paid, may be sold under this section (T. D. 4787).

8. Involuntary consignees of goods cannot be held liable for duties and charges (T. D. 7796).

9. When the merchandise sold was subject to internal revenue tax, the costs of the stamps therefor should be deducted from the proceeds of the sale (T. D. 8372).

10. See also note 7 to section 2971.

Overplus of sales—disposal of.

SEC. 2974. The overplus, if any there be, of the proceeds of such sales, after the payment of storage, charges, expenses, and duties, remaining unclaimed for the space of ten days after such sales, shall be paid by the collector into the Treasury of the United States; and the collector shall transmit to the Treasury Department, with the overplus, a copy of the inventory, appraisement, and account of sales, specifying the marks, numbers, and descriptions of the packages sold, their contents, and appraised value, the name of the vessel and master in which, and of the port whence, it was imported, and the time when, and the name of the person to whom such merchandise was consigned in the manifest, and the duties and charges to which the several consignments were respectively subject; and the receipt or certificate of the collector shall exonerate the master of any vessel in which such merchandise was imported, from all claim of the owner thereof, who shall, nevertheless, on due proof of his interest, be entitled to receive from the Treasury the amount of any overplus paid into the same under the provisions of this Title.

Any pretended attachments or garnishee proceedings, instituted by third parties, should not be regarded by the collector in the pursuance of his duty to pay any overplus into the Treasury of the United States (T. D. 8813, 8949).

Sale of Perishable and Explosive Articles.

SEC. 2975. All merchandise of a perishable nature, and all gunpowder and explosive substances, except fire-crackers, deposited in any public or private bonded warehouse, shall be sold forthwith. (See *Proviso*, §20, *Act June 10, 1890, post, and §2962, R. S.*)

i. Perishable articles (such as vegetables), when unclaimed,

may be sold, if deemed expedient, on the wharf where landed (T. D. 5201).

2. Goods in course of decay to be sold under the provisions of this section (T. D. 15094).

Special Regulations (see T. D. 13852).

Sale of unclaimed merchandise liable to depreciation.

SEC. 2976. Any collector of the customs is authorized, under such directions and regulations as may be prescribed by the Secretary of the Treasury, to sell, upon due notice, at public auction, any unclaimed merchandise deposited in public warehouse whenever the same may from depreciation in value, damage, leakage, or other cause, in the opinion of such collector, be likely to prove insufficient, on a sale thereof, to pay the duties, storage, and other charges if suffered to remain in public store for the period allowed by law in the case of unclaimed merchandise. (See §2973.)

1. If the duties upon the goods, are protected by transportation bond, the collector at the port of entry should be notified, and the sale withheld to afford the sureties opportunity to protect their interest (T. D. 8697).

2. There is no authority for destruction of worthless unclaimed goods, except tobacco, snuff or cigars (T. D. 11162, 11520).

3. Seized goods liable to speedy deterioration or when the expense of keeping would largely reduce the net proceeds of sale, are to be sold (T. D. 11624).

Special Regulations (T. D. 14879).

Refund of duty upon merchandise exported from warehouse.

SEC. 2977. Merchandise upon which duties have been paid may remain in warehouse in custody of the officers of the customs at the expense and risk of the owners of such merchandise, and if exported directly from such custody to a foreign country within three years, shall be entitled to return duties. But proper evidence of such merchandise having been landed abroad shall be furnished to the collector by the importer, and one per centum of the duties shall be retained by the Government. (See §§2971, 3015, 3017, 3023, 3024, 3025, 3027, 3049, 3052.)

1. The refund for drawback *does not include* the additional duty paid under the provisions of section 7 of the Act June 10, 1890, nor the *discriminating* duty paid under the provisions of section 14, Act August 28, 1894 (T. D. 3435, 3502, 7583, 10841, 11754).

2. On the exportation of liquors on which duties *have been paid*, drawback is only allowed on the quantity and proof of the article actually exported (T. D. 4264).

3. Goods not covered by a consular invoice, and entered by appraisement, may be entered for warehouse and immediate exportation with drawback (T. D. 5415).

4. Payment of duties is an indispensable prerequisite for a re-exportation with benefit of drawback (T. D. 11158).

Restrictions upon Exportations for Drawback.

SEC. 2978. No merchandise subject to duty shall be entered for drawback, or exported for drawback, after it is withdrawn from the custody of the officers of the customs except as provided in section three thousand and twenty-five.

Permit for Re-exportation.

SEC. 2979. If the owner, importer, consignee, or agent of any merchandise on which the duties have not been paid, shall give to the collector satisfactory security that the merchandise shall be landed out of the jurisdiction of the United States, in the manner required by the laws relating to exportations for the benefit of drawback, the collector and naval officer, if any, on an entry to re-export the same, shall, upon payment of the appropriate expenses, permit the merchandise, under the inspection of the proper officers, to be shipped without the payment of any duties thereon. (*See §§3015 et seq. 3023, 3024, 3049.*)

Export bonds must be taken on all exportations under this section, and the Secretary of the Treasury has no power to dispense with such bonds. They must be cancelled in the manner provided by sections 3044 to 3047, irrespective of the penal sum named in the bond (T. D. 9201, 10265, 10299).

Special Regulations (T. D. 13411).

Withdrawal of merchandise from warehouse, quantity limited.

SEC. 2980. No merchandise shall be withdrawn from any warehouse in which it may be deposited, in a less quantity than in an entire package, bale, cask, or box, unless in bulk; nor shall merchandise so imported in bulk be delivered, except in the whole quantity of each parcel, or in a quantity not less than one ton weight, unless by special authority of the Secretary of the Treasury.

Lien for Freight on imported merchandise.

SEC. 2981. Amended by section 10 of Act June 10, 1880, to read as follows:

That whenever the proper officer of the customs shall be notified in writing of the existence of a lien for freight upon imported goods, wares, or merchandise in his custody, he shall, before delivering such goods, wares, or merchandise to the importer, owner, or consignee thereof, give seasonable notice to the party or parties claiming the lien; and the possession by the officers of customs shall not affect the discharge of such lien, under such regulations as the Secretary of the Treasury may prescribe; and such officer may refuse the delivery of such merchandise from any public or bonded warehouse or other place in which the same shall be deposited, until proof to his satisfaction

shall be produced that the freight thereon has been paid or secured; but the rights of the United States shall not be prejudiced thereby, nor shall the United States or its officers be in any manner liable for losses consequent upon such refusal to deliver. If merchandise so subject to a lien regarding which notice has been filed, shall be forfeited to the United States and sold, the freight due thereon shall be paid from the proceeds of such sale in the same manner as other charges and expenses authorized by law to be paid therefrom are paid.

1. *Nature of the Lien.* The lien for freight is a protection afforded the carrier after the Government has deprived him of possession of the goods, and is the sole exception where customs officers are required to hold the goods to protect private rights, after the rights of the United States have been discharged (T. D. 8813, 13483).

2. *Notice of the Lien* must be served upon the collector, or other officer having possession of the goods, or filed at the custom house (Reg. 1892, Art. 309).

After the delivery of the goods, or sale of unclaimed goods, the notice cannot be accepted (T. D. 5866).

For goods under immediate transportation entry the notice must be filed at the port of final delivery and cannot be accepted at the first port of arrival (T. D. 5353, 14093, 15066). It may be filed before the goods are unladen from the vessel (T. D. 4458) or while the goods are in the railroad cars at an interior port (T. D. 9486). Notice of intention to file a lien for freight at the interior port may be given to the Collector at the exterior port, who shall thereupon notify the Collector at the interior port (T. D. 15091).

On Teas the lien must be filed before delivery to the importer under bond for inspection (T. D. 5703, see Act March 2, 1883, *post*).

3. *Limitations of the Lien.* The lien may be filed against any imported merchandise, whether for consumption in this country or *in transit* for exportation (T. D. 15066, with opinion of the Attorney-General).

It may cover any quantity of goods, which must be designated with particularity (T. D. 5224).

It applies to *freight* only, including both *ocean* and *land* transportation (T. D. 14093).

It has no reference to assessment for *general average*, except where the goods are abandoned under section 23, Act June 10, 1890, when a claim for general average may be treated as a lien for freight and paid accordingly (T. D. 14472, 12489).

Any charges or freight incurred before the voyage of importation, is not covered by the lien, and cannot be paid out of the proceeds of sale of unclaimed goods (T. D. 7938, 8069).

4. *Discharge of the Lien—delivery of the goods.* The collector may detain the goods "until proof to his satisfaction shall be produced that the freight thereon has been paid or secured" as the statute provides, but it does not specify the kind of proof required or fix the responsibility for the delivery of the goods on insufficient proof (T. D. 14793). The collector cannot take a bond to secure the freight (T. D. 6441, 9842).

The collector cannot refuse to deliver the goods to importers because of an existing *lien* on merchandise forming part or the whole of a previous importation (T. D. 3453).

Where the collector believes the amount of the lien is in excess of the freight due, he may notify the lienors that he will deliver

duties within the period allowed by law to the importer to make entry thereof, or whenever the owner, importer, or consignee shall make entry for warehousing the same, in writing, in such form and supported by such proof as shall be prescribed by the Secretary of the Treasury, the merchandise shall be taken possession of by the collector, and deposited in the public stores, or in other stores to be agreed on by the collector or chief revenue officer of the port, and the importer, owner, or consignee, such stores to be secured under the joint locks of the inspector and importer, there to be kept, with due and reasonable care, at the charge and risk of the owner, importer, consignee, or agent, and subject at all times to their order, upon payment of the proper duties and expenses, to be ascertained on due entry thereof for warehousing, and to be secured by a bond of the owner, importer, or consignee, with surety to the satisfaction of the collector, in double the amount of the duties, and in such form as the Secretary of the Treasury shall prescribe. (*See §2970 R. S., and Act June 20, 1876, post.*)

Where goods are kept by the collector in charge and custody of customs officer until exported, the expense incurred is to be paid by the owner, importer, or consignee (G. A. 2603).

Storage of unclaimed merchandise—sales.

SEC. 2965. Unclaimed merchandise required by existing laws to be taken possession of by collectors of the customs may be stored in any public warehouse owned or leased by the United States, or in any private bonded warehouse authorized by this Title, and all charges for storage, labor, and other expenses accruing on any such merchandise, not to exceed in any case the regular rates for such objects at the port in question, must be paid before delivery of the goods on due entry thereof by the claimant or owner; or if sold as unclaimed goods, to realize the import duties, the charges shall be paid by the collector out of the proceeds of the sale thereof before paying such proceeds into the Treasury as required by existing laws. (*See notes to §§2973, 2974, post.*)

Importations for immediate delivery may be warehoused.

SEC. 2966. Amended by Act June 26, 1884, §24, to read as follows: When merchandise shall be imported into any port of the United States from any foreign country in vessels, and it shall appear by the bills of lading that the merchandise so imported is to be delivered immediately after the entry of the vessel, the collector of such port may take possession of such merchandise and deposit the same in bonded warehouse; and when it does not appear

by the bills of lading, that the merchandise so imported is to be immediately delivered, the collector of the customs may take possession of the same, and deposit it in bonded warehouse, at the request of the owner, master, or consignee of the vessel, on three days' notice to such collector after the entry of the vessel.

Merchandise for Jeffersonville and Albany.

SEC. 2967. Merchandise imported into the port of Louisville, and destined for Jeffersonville, may be landed and warehoused at Jeffersonville, under the custody and control of the surveyor of the port of Louisville.

SEC. 2968. The Secretary of the Treasury may extend the privileges of the provisions relating to warehouses, and the regulations of the Treasury Department relating thereto, to the port of Albany.

Custody of merchandise not unladen in time.

SEC. 2969. All merchandise of which the collector shall take possession under the provisions relating to the time for the discharge of a vessel's cargo shall be kept with due and reasonable care at the charge and risk of the owner.

Time limited for merchandise to remain in Bonded Warehouse.

SEC. 2970. Any merchandise deposited in bond in any public or private bonded warehouse may be withdrawn for consumption within one year from the date of original importation on payment of the duties and charges to which it may be subject by law at the time of such withdrawal; and after the expiration of one year from the date of original importation, and until the expiration of three years from such date, any merchandise in bond may be withdrawn for consumption on payment of the duties assessed on the original entry and charges, and an additional duty of ten per centum of the amount of such duties and charges.

"It was the intention of Congress to repeal this section (2970) and abolish the additional duties therein provided for (T. D. 13289, adopting opinion In re Schmid, Circuit Court, 54 Fed. Rep., 145; G. A. 2827)."

Withdrawal for exportation or transshipment—Sale of abandoned goods after custody of three years.

SEC. 2971. All merchandise which may be deposited in public store or bonded warehouse may be withdrawn by the owner for exportation to foreign countries; or may be transshipped to any port of the Pacific or western coast of the United States at any time before the expiration of three years from the date of original importation; such goods on

fire from lantern while sampling (G. A. 2829); injury from water leaking from a boiler valve which got out of order in the night (T. D. 11137).

INJURY OR DESTRUCTION FROM ORDINARY CAUSES AND ABATEMENT OF DUTY DENIED. Injury by *rain* while in yard of public store, notwithstanding the public store was itself too crowded to accommodate the goods (T. D. 10214), or similar injury while goods were deposited outside of the warehouse for weighing (T. D. 10180), or similar injury while on ship's deck (T. D. 8472). Injury from leakage of cars while goods in transit under bond (T. D. 14987); injury from *dampness* in bonded warehouse (T. D. 7835); injury inflicted by a *burglar* (T. D. 8539); loss of liquor by bursting of rotten staves in a cask (T. D. 560), or similar loss by bursting of carboy (T. D. 12517), or leakage from worm holes in cask (T. D. 10167); loss from wine turning sour (T. D. 4250); injury to rice from weevil (T. D. 3244); injury by moths (T. D. 12741); injury by rats or mice (T. D. 15570); for goods lost or stolen in course of transportation in bond (T. D. 9333); injury to fish by being "heated" while in transit in bond, no evidence being produced that the "heating" resulted from an accidental fire (T. D. 8296); injury from leakage in the roof of the United States Appraisers' store (T. D. 2098), or a bonded warehouse (T. D. 2098, 11112); injury from freezing (T. D. 13855, see T. D. 7968); injury from absorption or evaporation of liquors (G. A. 2794); loss by theft (T. D. 11956).

5. When goods are injured by fire in bonded warehouse, and the underwriters expend money to place the goods in proper condition for sale, the amount so expended may be deducted from the gross proceeds of the sale, and the appraiser should base his estimate upon the net value after deducting expenses (T. D. 4167, 14593).

6. Collectors cannot be held responsible for loss or injury sustained by reason of the negligence or omission of duty by their subordinates (T. D. 8871, citing opinion of the United States Supreme Court). If goods are damaged by careless unpacking or repacking in public store, the employee who caused the damage should be required to pay the importer the amount of such damage (T. D. 2969).

7. The remission of duty under this section does not include the additional duty imposed under section 7, Act June 10, 1890 (T. D. 15102).

8. No abatement for damage under this section will be allowed in case of duty paid goods remaining in warehouse over three years (T. D. 12862).

9. The provisions of this section are not repealed or modified by the Act of June 10, 1890 (T. D. 10172, 10195).

10. Where importer is dissatisfied with abatement under this section, the appeal should be made to the Secretary of the Treasury, direct. The Board of General Appraisers has no jurisdiction in such cases (G. A. 1024, 2829).

Penalties for obliterating marks on packages.

SEC. 2985. Any person convicted of altering, defacing, or obliterating any mark which has been placed by any officer of the revenue on any package of warehoused merchandise shall be liable to a penalty of five hundred dollars for every such offense.

Penalty for unlawfully opening warehouse.

SEC. 2986. If any importer or proprietor of any warehoused merchandise, or any person in his employ, shall,

by any contrivance, fraudulently open the warehouse, or shall gain access to the merchandise, except in the presence of the proper officer of the customs acting in the execution of his duty, such importer or proprietor shall be liable to a penalty of one thousand dollars for every such offense. (*See §2998.*)

Penalty for fraudulent removals from warehouse.

SEC. 2987. If any warehoused merchandise shall be fraudulently concealed in or removed from any public or private warehouse, the same shall be forfeited to the United States; and all persons convicted of fraudulently concealing or removing such merchandise, or of aiding or abetting such concealment or removal, shall be liable to the same penalties as are imposed for the fraudulent introduction of merchandise into the United States.

Report by Collector of merchandise in warehouse.

SEC. 2988. The collectors of the several ports of the United States shall make quarterly reports to the Secretary of the Treasury, according to such general instructions as the Secretary may give, of all merchandise remaining in the warehouses of their respective ports, specifying the quantity and description of the same.

Warehouse regulations.

SEC. 2989. The Secretary of the Treasury may from time to time establish such rules and regulations, not inconsistent with law, for the due execution of the provisions of this chapter, and to secure a just accountability under the same, as he may deem to be expedient and necessary. (*See §24, Act June 22, 1874, post.*)

Charges for labor, storage, and like expenses are not fees, and not abolished by section 22, Act June 10, 1890 (G. A. 2825).

SECS. 2990 to 2997, inclusive. (Relating to immediate transportation in bond without appraisement.) Repealed by Act June 10, 1880, §8, (*post*). *See said Act.*

Penalty for breaking, entering, warehouse, &c.

SEC. 2998. Any person maliciously opening, breaking, or entering, by any means whatever, any car, vessel, vehicle, warehouse, or package containing any such merchandise so delivered for transportation, or removing, injuring, breaking, or defacing any lock or seal placed upon such car, vessel, vehicle, warehouse, or package, or aiding, abetting, or encouraging any other person or persons so to remove, break, injure, or deface such locks or seals, or to open, break, or enter such car, vessel, or vehicle, with intent to remove or cause to be removed unlawfully any merchandise therein, or in any manner to injure

or defraud the United States; and any person receiving any merchandise unlawfully removed from any such car, vessel, or vehicle, knowing it to have been so unlawfully removed, shall be guilty of felony, and in addition to any penalties heretofore prescribed shall be punishable by imprisonment for not less than six months nor more than two years. (*See* §2986.)

Special Agents in foreign territory.

SEC. 2999. For the purpose of better guarding against frauds upon the revenue on foreign merchandise transported between the ports of the Atlantic and those of the Pacific overland through any foreign territory, the Secretary of the Treasury may appoint special sworn agents as inspectors of the customs, to reside in such foreign territory where such merchandise may be landed or embarked, with power to superintend the landing or shipping of all merchandise, passing coastwise between the ports of the United States on the Pacific and Atlantic. It shall be their duty, under such regulations and instructions as the Secretary of the Treasury may prescribe, to guard against the perpetration of frauds upon the revenue. The compensation paid to such inspectors shall not in the aggregate exceed five thousand dollars per annum.

Transportation of merchandise in Bond.

SEC. 3000. Any merchandise, duly entered for warehousing, may be withdrawn under bond, without payment of the duties, from a bonded warehouse in any collection-district, and be transported to a bonded warehouse in any other collection-district, and re-warehoused thereat; and any such merchandise may be so transported to its destination wholly by land, or wholly by water, or partially by land and partially by water, over such routes as the Secretary of the Treasury may prescribe, and may likewise be conveyed over any foreign territory, the government of which may have, or shall by treaty stipulations grant, a free right of way over such territory. (*See* §§2971, 2984, 3006, 3127.)

1. *Bulky merchandise* may be sent off without waiting for the liquidation of the entry, whenever the collector is satisfied that the time of transportation will be more than sufficient for completion of the entry, and its receipt at port of destination at or before the arrival of the goods (T. D. 6595).

2. No allowance can be made for goods lost or stolen while being transported in bond (T. D. 8296, 9333, 14534), but allowance is made for loss or injury, "by accidental fire or other casualty" (§2984, R. S.).

3. Transit goods may be entered for warehouse and exportation, or for consumption, or for warehousing (T. D. 15450). *Repeated* withdrawals for transportation and rewarehousing are permissible (T. D. 12410).

Special Regulations (T. D. 13462, 12410, 13151, 13411; G. A. 1856).

Bond for Transportation—Penalties.

SEC. 3001. The Secretary of the Treasury shall prescribe the form of the bond to be given for the transportation of merchandise from a port in one collection district to a port in another collection district as provided in the preceding section; also the time for such delivery; and for a failure to transport and deliver within the time limited any such bonded merchandise to the collector at the designated port, a duty of double the amount to which such merchandise would be liable shall be collected, which duty shall be secured by such bond, or the merchandise may be seized and forfeited for such failure, and any steam or other vessel, or vehicle, transporting such bonded merchandise, the master, owner, or conductor of which shall fail to deliver the same to the collector at the designated port, shall be liable to seizure and forfeiture. And the Secretary of the Treasury is hereby authorized to remit, in whole or in part, on such conditions, and under such regulations, not inconsistent with law, as he may prescribe, the additional duty secured by the bond given for the transportation of merchandise from a port in one collection district to a port in another collection district prescribed by the preceding section: *Provided*, That it shall be proved to the satisfaction of the Secretary of Treasury that the failure to transport and deliver the merchandise aforesaid according to the conditions of the bonds occurred without willful negligence or fraudulent intent on the part of the obligors.

Special Regulations (T. D. 13462: G. A. 1856).

Withdrawal of merchandise from warehouse for Exportation to Mexico and British Provinces.

SEC. 3002. Any imported merchandise in the original packages which shall have been duly entered and bonded, in pursuance of the provisions relating to warehouses, may be withdrawn from warehouse for immediate exportation, without payment of duties, to Chihuahua, in Mexico, by the route of the Arkansas River, through Van Buren, or by the route of the Red River, through Fulton, or by the route of the Missouri River, through Independence, or by such other routes as may be designated by the Secretary of the Treasury. Any imported merchandise duly entered and bonded at Brownsville, in the district of Brazos de Santiago, or imported and bonded at any other port of the United States, and transported thence in bond, and duly rewarehoused at Brownsville, may be withdrawn from warehouse for immediate exportation, without payment of duties, to ports and places in Mexico, by land or water, or partly by land and partly by water, or by such routes as may be designated by the Secretary of the Treasury.

1. Goods destined to Mexico may be stored in a bonded warehouse

at an intermediate port, without being entered for rewarehousing; and may be forwarded to destination in different parcels (T. D. 5649).

2. Merchandise *not liable to duty* may be entered for transportation and export in bond in the same manner as dutiable merchandise (T. D. 5970).

Special Regulations (G. A. 1933).

SEC. 3003. Any imported merchandise duly entered and bonded in any port of the United States may be withdrawn from warehouse without payment of duties, for immediate exportation for San Fernando, Paso del Norte, and Chihuahua, in Mexico, through the port of Lavaca, in the collection district of Saluria, in the State of Texas, and be transshipped inland, thence to San Antonio, in that State, and from the latter place to the destinations in Mexico, either by way of Eagle Pass, the Presidio del Norte, or San Elizario, all on the Rio Grande; and the Secretary of the Treasury is hereby authorized to prescribe such regulations, not inconsistent with law, as he may deem proper and necessary, respecting the packing, marking, inspection, proof of due delivery at their foreign destinations of the imports authorized by this and the foregoing section to be exported from warehouse to ports and places in Mexico, and for the due protection in other respects of the public revenue.

SEC. 3004. As amended by Act September 25, 1890. Imported merchandise duly entered and bonded at a port of the United States, and withdrawn from warehouse in accordance with existing law, for exportation for San Fernando, Paso del Norte, and Chihuahua, in Mexico, may pass through Eagle Pass, the port of entry for the district of Saluria, in Texas, under such regulations as the Secretary of the Treasury shall prescribe, as well as through the port of Lavaca.

Transit merchandise destined to British Provinces or Mexico.

SEC. 3005. All merchandise arriving at the ports of New York, Boston, Portland in Maine, or any port specially designated by the Secretary of the Treasury, and destined for places in the adjacent British provinces, or arriving at the port of Brownsville in Texas, or any other port specially designated by the Secretary of the Treasury, and destined for places in the republic of Mexico,* may be

*Joint Resolution, March 1, 1895. *Resolved by the Senate and House of Representatives of the United States of America in Congress assembled*, That the Secretary of the Treasury be, and is hereby, authorized and directed to suspend the operation of section three thousand and five of the Revised Statutes, in so far as

entered at the custom-house, and conveyed, in transit, through the territory of the United States, without the payment of duties, under such regulations as the Secretary of the Treasury may prescribe. (*See List of Ports in Appendix.*)

1. Consular certificates to invoices are not required for goods entered for transit to Canada or Mexico, or other foreign countries, but the invoice, bill of lading or manifest, must show foreign destination, description and value of the goods (T. D. 7893, 8693, 9378, 9619), and entry may be made without examination of the goods (T. D. 9686, 13901, 15348).

2. If imported goods are simply transferred from one vessel to another for exportation, the export bonds may be cancelled upon filing of a *bona fide through bill of lading*, and presentation of certificate of lading on board the export vessel (T. D. 7197); but bills of lading which consign goods to forwarders or other persons, and not to connecting lines of steamers or their agents for immediate transshipment, are not the requisite *through bill of lading* (T. D. 8384).

3. Non-dutiable perishable articles should be refused the privilege of transportation in bond to foreign ports (T. D. 7329, 15361).

4. The lien for freight under section 2981 R. S. may be filed against goods in transit, as well as goods for consumption (T. D. 15066, with opinion of the Attorney-General).

5. Merchandise cannot be retained in cars after arrival on the confines of the United States, and if not properly received by the foreign consignee must be sent to warehouse (G. A. 1933).

6. Special Regulations.—For British Provinces, T. D. 13994, 14209. For Mexico, T. D. 13695, 14209.

Transportation of merchandise for domestic ports over Foreign territory.

SEC. 3006. Imported merchandise in bond, or duty paid, and products or manufactures of the United States, may, with the consent of the proper authorities of the British provinces or republic of Mexico, be transported from one port of the United States to another port therein, over the territory of such provinces or republic, by such routes, and under such rules, regulations, and conditions as the Secretary of the Treasury may prescribe; and the merchandise so transported shall, upon arrival in the United States from such provinces or republic, be treated in regard to the liability to our exemption from duty, or tax, as if the transportation had taken place entirely within the limits of the United States. (*See §§2971, 3000, 3127.*)

1. The transportation under the provisions of this section is restricted to American vessels (T. D. 7039). Domestic merchandise

the same permits goods, wares, and merchandise to be transported in bond through the United States into the Free Zone of Mexico, so long as the Mexican free-zone law exists: *Provided*, That nothing herein contained shall be construed so as to prevent the transportation of merchandise in bond to be delivered at points in the Territory of Mexico beyond the limits of said Free Zone.

ostensibly exported to Canada in *foreign vessels*, but really shipped from one port of the United States to another, via Canada, are not bona fide exportations; and certificates that the merchandise is of domestic production, upon which free entry is made at port of arrival after the transit, cannot be legally issued (T. D. 7172).

2. Foreign cars or vehicles engaged in traffic under sections 3005, 3006, 3102, shall not be liable to duty (T. D. 9549), and locomotives drawing the cars are also free, but are restricted to certain limits (T. D. 12859). Foreign materials for repairs of such cars or locomotives are dutiable (T. D. 12279).

3. Goods shipped from one port in the United States to another through a foreign country to pay duty, unless through rate of freight is made public (Act March 2, 1889, section 6).

Sealed cars exempt from fees.

SEC. 3007. Railroad cars or other vehicles laden with merchandise, sealed by a customs officer, passing, under the provisions of the preceding section and the regulations of the Secretary of the Treasury, from one port in the United States to another therein, through foreign contiguous territory, shall be exempt from the payment of any fees for receiving or certifying manifests thereof.

Forfeiture for relanding exported merchandise.

SEC. 3008. No merchandise exported to Mexico or the British North American Provinces shall be voluntarily landed or brought into the United States; and any so landed or brought into the United States shall be forfeited; and the same proceeding shall be had for its condemnation, and the distribution of the proceeds of the sales, as in other cases of forfeiture of merchandise illegally imported. Every person concerned in the voluntary landing or bringing such merchandise into the United States shall be liable to a penalty of four hundred dollars.

PAYMENT.

(Title 34—Revised Statutes—Chapter 8.)

Duties—In what money payable.

SEC. 3009. All duties upon imports shall be collected in ready-money, and shall be paid in coin or coin certificates or in United States notes, payable on demand, authorized to be issued prior to the twenty-fifth day of February, one thousand eight hundred and sixty-two, and by law receivable in payment of public dues.

Disposal of moneys paid under Protest and suits to recover same.

SEC. 3010. All money paid to any collector of the customs, or to any person acting as such, for unascertained duties or for duties paid under protest against the rate or amount of duties charged, shall be placed to the credit of the Treasurer of the United States, and shall not be held by the collector, or person acting as such, to await any ascertainment of duties, or the result of any litigation in relation to the rate or amount of duty legally chargeable and collectable in any case where money is so paid.

SECS. 3011, 3012, 3012½ and 3013. (Relating to refund of duties.) Repealed by Act June 10, 1890, §29 (*post.*)
See §24 of said Act.

Judgments—how payable.

SEC. 3014. In all proceedings brought by the United States in any court for due recovery as well of duties upon imports alone as of penalties for the non-payment thereof, the judgment shall recite that the same is rendered for duties, and such judgment, interest, and costs shall be payable in the coin by law receivable for duties, and the execution issued on such judgment shall set forth that the recovery is for duties, and shall require the marshal to satisfy the same in the coin by law receivable for duties; and in case of levy upon and sale of the property of the judgment debtor, the marshal shall refuse payment from any purchaser at such sale in any other money than that specified in the execution.

DRAWBACK.

(Title 34—Revised Statutes—Chapter 9.)

Allowance and Restrictions upon Drawback.

SEC. 3015. A drawback of duties, as prescribed by law, shall be allowed and paid on all merchandise imported into the United States, in respect to all such merchandise as shall be exported to any foreign port other than the dominions of any foreign State immediately adjoining to the United States, either from the district of original importation, or from certain other districts; and all duties, drawbacks, and allowances which shall be payable, or allowable, on any specific quantity of merchandise, shall be deemed to apply in proportion to any greater or less quantity, except as herein otherwise provided. (See §§2971, 2977, 2978, 3025, 3027, 3036, 3041, 3053, 3054, 3056, 3127.)

1. Drawback does not include the *additional* duty paid under section 7, Act June 10, 1890, nor the *discriminating* duty paid under section 14, Act August 28, 1894 (T. D. 3435, 3502, 7583, 10841, 11754).

2. Where drawbacks are unjustly refused by the collector and Secretary of the Treasury, the Board of General Appraisers have no jurisdiction in such cases, either under protest or otherwise. It was held by the Supreme Court in *Campbell vs. United States*, 107 U. S., 407, that the proper remedy was by action in the Court of Claims directly against the United States (G. A. 2333).

3. Goods for transportation and exportation, with benefit of drawback, must be exported immediately upon arrival at final port of exit (T. D. 11171).

4. Drawback is not allowed on goods remaining in warehouse after three years (Regs. 1892, Art. 809).

5. *Opium* and preparations of opium cannot be removed from warehouse without payment of duties, and such duties shall not be refunded (Act August 28, 1894, paragraph 36).

6. “*Drawback*” means a refund in whole or in part of the duties paid (Reg. 1892, page 321).

SEC. 3016. No merchandise imported shall be entitled to a drawback of the duties paid, unless the duties so paid shall amount to fifty dollars at least; nor unless they shall be exported in the original casks, cases, chests, boxes, trunks, or other packages, in which they were imported, without diminution or change of the articles which were therein contained, at the time of importation, in quantity,

quality, or value, necessary or unavoidable wastage or damage only excepted. (*See §§3028, 3029, 3030, 3031.*)

1. The limitation of \$50 refers to the amount of duty *paid on importation*, and *not* to the amount of duty ascertained for drawback upon the goods at time of exportation, after they had sustained loss by "necessary or unavoidable wastage or damage" (T. D. 7089). The limitation is applicable only to goods exported in the *original packages*, and does not apply to goods manufactured in whole or in part from imported materials, and then exported with benefit of drawback under section 22, Act August 28, 1894 (T. D. 2238, 3541, 5859).

2. Merchandise from different importations, neither of which paid a duty amounting to \$50, may be included in one drawback entry (T. D. 12281).

Special Regulations (T. D. 12178).

Limitation of time for Exportation.

SEC. 3017. No drawback of the duties shall be allowed on merchandise entitled to debenture under existing laws, unless such merchandise shall be exported from the United States within three years from the date of the importation of the same. One per centum on the amount of all drawbacks allowed shall be retained for the use of the United States by the collectors paying such drawbacks, respectively. (*See §2971, 2977.*)

Merchandise unclaimed for over one year cannot be exported with benefit of drawback (T. D. 14021).

Exportation of Drugs and Chemicals.

SEC. 3018. All drugs, medicines, and chemical preparations entered for exportation and deposited in warehouse or public store, may be exported by the owner thereof in the original package, or otherwise, subject to such regulations as shall be prescribed by the Secretary of the Treasury.

SECS. 3019 and 3020. (Relating to drawback on articles manufactured from imported materials). Superseded by §22, Act August 28, 1894 (*post*).

Railroad iron imported for repair or remanufacture.

SEC. 3021. Railroad iron, partially or wholly worn, may be imported into the United States without payment of duty under bond to be withdrawn and exported after such railroad iron shall have been repaired or remanufactured. The Secretary of the Treasury is hereby authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity, character, and weight of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the

same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

1. The privilege extends only to iron rails, or bars for railroads, which have been laid down and used on the track of a railroad to such extent, as to require repair or remanufacture (T. D. 1848, Regulations). The articles upon export must be identified as *railroad iron*, and the privilege *does not* therefore extend to any case where the "rails or bars for railroads" are intended for manufacture into an article of a different description, such for example as *bar iron* (T. D. 1955). After repair or remanufacture, a less quantity than the entire importation may, if desired, be entered and exported (T. D. 3885) and may also, if desired, be exported *in pairs*, connected by iron cross ties and bolts of domestic iron, forming "portable railway sections" (T. D. 3984).

2. The exportation must be made from the port where imported and within six months from the date of importation (Reg. 1892, Art. 594).

Imported Salt for use in curing Fish.

SEC. 3022. Imported salt in bond may be used in curing fish, taken by vessels licensed to engage in the fisheries, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used in curing fish, the duties on the same shall be remitted. (*See title "Salt" in the "Schedule of Duties."*)

SECS. 3023 and 3024. (Relating to fees for gauging and weighing goods for export.) Repealed by §22, Act June 10, 1890 (*post*). (*U. S. vs. Jahn, C. C. of A.*, cited and followed in G. A. 2992 and adopted by Treasury Department, see G. A. of April 1, 1895.)

No drawback allowed after Removal from Custody.

SEC. 3025. No return of the duties shall be allowed on the export of any merchandise after it has been removed from the custody and control of the government, except in the cases provided in sections three thousand and nineteen, three thousand and twenty, three thousand and twenty-two, and three thousand and twenty-six. (*See §§2978, 3036.*)

1. Goods which have been entered for consumption and have been delivered to the importers (T. D. 4309, 9801), or if a duty paid permit is issued for goods not in a bonded warehouse, and the permit has been delivered to the customs officer in charge of the goods, and the importers are at liberty to remove them (T. D. 6488, see note 2, *post*), or if goods are delivered under a bond of the importer, and subsequently returned to the Public Store under requisition from the appraiser (section 2892, *supra*); in each of these cases the goods, under the provision of this section, are considered to have been "*withdrawn*" or "*delivered*" from the *custody* of the collector, and debarred the right of exportation with benefit of drawback; it being held that the custody must be *continuous and uninterrupted* from the time the goods are received in the custody of the collector (T. D. 2357, 4843, 4850, 9509, 11716).

2. In the case of *Green Fruit* landed under duty paid permits,

and held for examination on the wharf, same will be retained in the custody of the officers until the close of the appraisers' examination, and until 4 o'clock of that day, to afford importers time to file papers for exportation with benefit of drawback (T. D. 10046).

SEC. 3026. (Relating to drawback on saltpeter manufactured into gunpowder.) Superseded by §22, Act Aug. 28, 1894 (*post*).

What duties not allowed as Drawback.

SEC. 3027. No part of the additional or discriminating duty imposed by law on merchandise on account of its importation in foreign vessels shall be allowed to be drawback, but the whole shall be retained. (*See* §7, *Act June 10, 1890*; §14, *Act August 28, 1894, post*).

Exportations—in what packages allowed.

SEC. 3028. Where articles are imported in bulk they shall be exported in the packages, if any, in which they were landed; for which purpose the officer delivering the same shall return the packages they may be put into, if any, with their marks and numbers, and they shall not be entitled to drawback, unless exported in such packages, which shall be deemed the packages of original importation, nor unless they fully agree with the return made by the officer. (*See* §3016).

Exportation of Liquors or Sugars.

SEC. 3029. It shall be lawful for the exporter of any liquors in casks, or any unrefined sugars, to fill up the casks or packages out of other casks or packages included in the same original importation, or into new casks or packages corresponding therewith, to be marked and numbered as the original casks or packages, in case the original casks or packages shall, in the opinion of the officer appointed to examine the same, be so injured as to be rendered unfit for exportation, and in no other case. The filling up or change of package must, however, be done under the inspection of a proper officer, appointed for that purpose by the collector and naval officer, where any, of the port from which such liquors or unrefined sugars are intended to be exported; and the drawback on articles so filled up, or of which the packages have been changed, shall not be allowed without such inspection. (*See* §3016.)

Exportations—change of packages.

SEC. 3030. When the owner, importer, consignee, or agent, of any merchandise entitled to debenture, may wish to transfer the same into packages, other than those in which the merchandise was originally imported, the col-

lector of the port where the same may be shall permit the transfer to be made, if necessary for the safety or preservation thereof. (*See* §3016.)

SEC. 3031. Due notice of the wish to make such transfer, in writing, setting forth sufficient cause for the transfer, shall be given to the collector, who shall appoint an inspector of the revenue to ascertain if the allegation be true, and, if found correct, to superintend the transfer, and to cause the marks and numbers upon the original packages to be inscribed upon the packages into which the merchandise shall be transferred. (*See* §3016.)

Proceedings respecting merchandise for Exportation or Transportation.

SEC. 3032. Every importer, owner, consignee, agent, or exporter, who shall enter merchandise for importation, or for exportation, or transportation from one port to another, with the right of drawback, shall deposit with the collector the original invoice of such merchandise, if not before deposited with the collector, and in that case an authenticated copy thereof, to be filed and preserved by him in the archives of the custom-house, which shall be signed by such importer, owner, consignee, agent, or exporter, and the oath to be made on the entry of such merchandise shall be annexed thereto. (*See* §3057.)

Six hours' notice must be given by the exporter, to the collector, before lading (Customs Reg. 1892, Art. 740).

SEC. 3033. It shall be the duty of the collector to cause all merchandise entered for re-exportation, with the right of drawback, to be inspected, and the articles thereof compared with their respective invoices, before a permit shall be given for lading the same; and where the merchandise so entered shall be found not to agree with the entry it shall be forfeited.

SEC. 3034. All merchandise, subject to ad-valorem duty, and intended for exportation, with benefit of drawback, which shall be transported from one district to another, shall be accompanied by a copy from the invoice, of the cost thereof, certified by the collector of the district from which it may have been last reshipped, which certified copy shall be produced to the collector of the district from which such merchandise is intended to be exported; and such merchandise, as well as all such merchandise subject to ad-valorem duty, as shall be exported from the district into which it may have been originally imported, shall be inspected by the appraisers at the time of exportation, in the same manner as on the importation of such merchandise; and if the same is found not to correspond with the original invoice, the merchandise shall be subject to forfeiture.

SEC. 3035. The collector shall direct the surveyor, where any, to inspect, or cause to be inspected, the merchandise notified for exportation, and if it is found to correspond fully with the notice and proof concerning the same, the collector, together with the naval officer, if any, shall grant a permit for lading the same on board of the vessel named in such notice and entry. Such lading shall be performed under the superintendence of the officer by whom the same has been so inspected; and the exporter shall make oath that the merchandise, so noticed for exportation, and laden on board such vessel, previous to the clearance thereof, or within ten days after such clearance, is truly intended to be exported to the place whereof notice has been given, and is not intended to be relanded within the United States; otherwise the merchandise shall not be entitled to the benefit of drawback. (*See §3037.*)

The provisions of this section, prohibiting allowance for drawback, unless "the merchandise" intended for export shall be inspected and verified, etc., does not restrict the power of the Department to regulate in regard to exportation of manufactured articles for drawback (T. D. 5685).

Transportation to another District for Exportation.

SEC. 3036. All merchandise imported into the United States, the duties on which have been paid, or secured to be paid, may be transported by land, or partly by land and partly by water, or coastwise, from the district into which it was imported to any port of entry and exported from such port of entry with the benefit of drawback. (*See §§3015, 3041, 3052, 3127.*)

Extension of time for Entry.

SEC. 3037. Whenever the exporter entering any merchandise, for the benefit of drawback, shall not have completed such entry, by taking the oath or giving the bond required by the existing laws, within the period prescribed by law, but should offer to complete the entry after the expiration of the period, the Secretary of the Treasury may, upon application to him made, by the exporter, setting forth the cause of his omission, under oath, and accompanied by a statement of the collector of all the circumstances attending the transaction within the knowledge of such collector, if he shall be satisfied that the failure to complete the entry was accidental, without any intention to evade the law or defraud the revenue, direct the entry to be completed, and the certificates or debentures, as the case may be, to issue in the same manner, as if such entry had been completed within the period prescribed by the existing laws of the United States. (*See §3035.*)

Debentures, to whom payable.

SEC. 3038. All debentures shall be issued and made payable to the original importer of the merchandise, entered for exportation, whenever the same shall be requested, in writing, by the exporter, and not otherwise. In respect to any merchandise, on which the duties shall have been paid prior to an entry for exportation, the debenture for the amount of the drawback of such duties shall be made payable in fifteen days, to be computed from the time of signing the bond, to be given as hereinafter directed.

Suit on refusal of payment.

SEC. 3039. Whenever payment of any debenture is refused by the collector of the district where it is granted, for a longer time than three days, after the same shall have become payable, such refusal to be proved in the same manner as the non-payment of a bill of exchange, the possessor or assignee of such debenture may bring suit thereupon against the person to whom it was originally granted or against any indorser thereof.

Debentures assignable.

SEC. 3040. Debentures shall be assignable by delivery and indorsement of the parties who may receive the same.

Exportation from another District.

SEC. 3041. Where any merchandise is exported from any other district than the one into which it was originally imported, the collector of such district, together with the naval officer thereof, where there is one, shall grant to the exporter a certificate, expressing that such merchandise was exported from such district, with the marks, numbers, and descriptions of the packages and their contents, the names of the master and vessel in which and the port to which it was exported, and by whom, and the names of the vessel and master in which it was brought, and by whom shipped at the district from whence it came, and the amount of the drawback to which it is entitled. Such certificate shall entitle the possessor thereof to receive from the collector of the district with whom the duties on the merchandise were paid, a debenture or debentures, for the amount of the drawback expressed in the certificate, payable at the same time, and in like manner as is herein directed for debentures on merchandise exported from the port of original importation. (*See §§3015, 3036, 3127.*)

Refusal of debenture—when.

SEC. 3042. The collector may refuse to grant such debenture, in case it shall appear to him that any error has

arisen, or any fraud has been committed; and in case of such refusal, if the debenture claimed shall exceed one hundred dollars, it shall be the duty of the collector to represent the case to the Secretary of the Treasury, who shall determine whether such debenture shall be granted or not. In no case, moreover, of an exportation of goods shall a drawback be paid, until the duties on the importation thereof shall have been first received.

Bond for delivery of merchandise at a Foreign port.

SEC. 3043. Before the receipt of any debenture, in case of exportation from the district of original importation, and in case of exportation from any other district before the receipt of any such certificate, as is hereinbefore required to be granted, the person applying for such debenture or certificate shall, previous to such receipt, and before the clearance of the vessel in which the merchandise was laden for exportation, give bond, with one or more sureties, to the satisfaction of the collector, who is to grant such debenture or certificate, as the case may be, in a sum equal to double the amount of the sum for which such debenture or certificate is granted, conditioned that such merchandise, or any part thereof, shall not be relanded in any port within the limits of the United States, and that the exporter shall produce, within the time herein limited, the proofs and certificates required of such merchandise having been delivered without such limits. (*See §2778.*)

Discharge of Bond—Landing Certificate.

SEC. 3044. All bonds which may be given for any merchandise exported from the United States, and on which any drawback of duties or allowance shall be payable, in virtue of such exportation, shall and may be discharged, and not otherwise, by producing within one year from the date thereof, if the exportation be made to any port of Europe or America, or within two years, if made to any part of Asia or Africa, a certificate under the hand of the consignee at the foreign port to whom the merchandise shall have been addressed, therein particularly setting forth and describing the articles so exported, their marks, numbers, description of packages, the number thereof, and their actual contents, and declaring that the same have been received by them from on board the vessel, specifying the names of the master and vessel from which they were so received; and where such merchandise is not consigned or addressed to any particular person at the foreign port to which the vessel is destined, or may arrive, but where the master, or other person on board such vessel may be the consignee of such merchandise, a certificate

from the person to whom such merchandise may be sold or delivered, by such master or other person, shall be produced to the same effect as that required if the person receiving the same were originally intended to be the consignee thereof.

All landing certificates must be verified by the oath of the master and mate of the exporting vessel (T. D. 14268), where such evidence impossible, the declaration of the consignee should be confirmed by the foreign custom house (T. D. 14568). One certificate is sufficient for several shipments to the same consignee or to the care of one person (T. D. 12747), although the shipment is to be ultimately delivered by him to various parties (T. D. 10708, 11669), but separate landing certificates are required for shipments consigned to different parties under separate bills of lading (T. D. 14903, 14968); and Canadian landing certificates may embrace several shipments by the same shipper to the same destination (T. D. 14777).

Special Regulations T. D. 13917, 14775).

Consul's Certificate to Landing Certificate.

SEC. 3045. In addition to such certificate, it shall be necessary to produce a certificate under the hand and seal of the consul or agent of the United States, residing at the place, declaring either that the facts stated in the certificate of such consignee, or other person, are to his knowledge true, or that such certificate is deserving of full faith and credit; which certificates of the consignee, or other person, and consul or agent, shall, in all cases, as respects the landing or delivery of the merchandise, be confirmed by the oath of the master and mate, if living, or, in case of their death, by the oath of the two principal surviving officers of the vessel in which the exportation shall be made. Where there is no consul or agent of the United States residing at the place of delivery, the certificate of the consignee, or other person hereinbefore required, shall be confirmed by the certificate of two reputable American merchants residing at the place, or if there are no such American merchants, then by the certificate of two reputable foreign merchants, testifying that the several facts stated in such consignee or other person's certificate, are, to their knowledge, just and true, or that such certificate is, in their opinion, worthy of full faith and credit; and such certificate shall also be supported by the oath of the master and mate, or other principal officers of the vessel, in manner as before prescribed. The oath of the master and mate, or other principal officers, shall, in all cases, when taken at a foreign port, be taken and subscribed before the consul or agent of the United States residing at such foreign port, if any such consul or agent reside thereat.

Consul's Fee to Landing Certificate.

SEC. 3046. It shall be lawful for the consuls or agents of the United States, residing at the foreign ports, to demand twenty-five cents for administering each oath and one dollar for granting each certificate required by the preceding section; and if any consul or agent shall demand other or greater fees than are thus allowed, his bond shall be forfeited.

Discharge of Bond, when other proof accepted.

SEC. 3047. In cases of loss by sea, or by capture or other unavoidable accident, or when, from the nature of the trade, the proofs and certificates before required are not, and cannot be, procured, the exporter shall be allowed to adduce to the collector of the port of exportation such other proofs as they may have, and as the nature of the case will admit; which proofs shall, with a statement of all the circumstances attending the transaction within the knowledge of such collector, be transmitted to the Secretary of the Treasury, who shall have power to allow a further reasonable time for obtaining such proofs; or if he be satisfied with the truth and validity of the proofs adduced, to direct the bond of such exporter to be canceled. If the amount of such bond shall not exceed the penal sum of two hundred dollars, the collector, with the naval officer, where there is one, and alone, where there is none, may, pursuant to such rules as shall be prescribed by the Secretary of the Treasury, admit such proof as may be adduced; and if they deem the same satisfactory, cancel such bond accordingly. (*See §2979.*)

**Permanent appropriation for payment of debentures—
Debenture certificates receivable for Duties.**

SEC. 3048. So much money as may be necessary for the payment of debentures or drawbacks and allowances which may be authorized and payable, is hereby appropriated for that purpose out of any money in the Treasury, to be expended under the direction of the Secretary of that Department, according to the laws authorizing debentures or drawbacks and allowances. The collectors of the customs shall be the disbursing agents to pay such debentures, drawbacks, and allowances. All debenture certificates issued according to law shall be received in payment of duties at the custom-house where the same have been issued, the laws regulating drawbacks having been complied with.

Penalty for Relanding goods entered for Drawback.

SEC. 3049. If any merchandise entered for exportation, with intent to drawback the duties, or to obtain any allow-

ance given by law on the exportation thereof, shall be landed within any port within the limits of the United States, all such merchandise shall be subject to seizure and forfeiture, together with the vessel from which such merchandise shall be landed, and the vessels or boats used in landing the same; and all persons concerned therein shall, upon indictment and conviction thereof, suffer imprisonment for a term not exceeding six months. For discovery of frauds and seizure of merchandise relanded contrary to law, the several officers established by this Title shall have the same powers, and, in case of seizure, the same proceedings shall be had, as in the case of merchandise imported contrary to law. (*See Act February 8, 1881, post.*)

Forfeiture for false entry.

SEC. 3050. If any merchandise, of which entry shall have been made in the office of a collector, for the benefit of drawback or bounty upon exportation, shall be entered by a false denomination, or erroneously as to the time when and the vessel in which it was imported, or shall be found to disagree with the packages, quantities, or qualities, as they were at the time of original importation, except such disagreement as may have been occasioned by necessary or unavoidable wastage or damage only, and except also in cases where permission shall have been obtained according to law to alter or change the quantities or packages thereof, all such merchandise, or the value thereof to be recovered of the owner or person making such entry, shall be forfeited, and the person making such false entry shall also forfeit a sum equal to the value of the articles mention or described in such entry. (*See §3030.*)

No forfeiture where false entry was by accident or mistake.

SEC. 3051. No forfeiture shall be incurred under the preceding section if it shall be made to appear to the satisfaction of the collector and naval officer of the district, if there be a naval officer, and if there be no naval officer, to the satisfaction of the collector, or of the court in which a prosecution for the forfeiture shall be had, that such false denomination, error, or disagreement happened by mistake or accident, and not from any intention to defraud the revenue.

Exportation or Transportation may be made within three years.

SEC. 3052. None of the provisions of this Title shall operate to prevent the exportation of bonded merchandise from warehouse within three years from the date of origi-

nal importation, nor its transportation in bond from the port in which it was originally imported to any other port for the purpose of exportation. (*See §§2971, 2977, 3015, 3036.*)

Importations from British Provinces—Exported.

SEC. 3053. Any merchandise imported from the British North American provinces adjoining the United States, which shall have been duly entered and the duties thereon paid or secured according to law at either of the ports of entry in the collection districts situated on the northern, northeastern, and northwestern frontiers of the United States, may be transported by land or by water, or partly by land and partly by water, to any port or ports from which merchandise may be exported for benefit of drawback, and be thence exported with such privilege to any foreign country. The laws relating to the transportation of merchandise entitled to drawback, and the due exportation and proof of landing thereof, and all regulations which the Secretary of the Treasury may prescribe for the security of the revenue, must, however, be complied with. (*See §3015.*)

A lot of cattle was imported from Canada and entered for warehouse and exportation. A number of cattle died at port of exit and duty was assessed thereon, the cattle not having been abandoned under section 23, Act June 10, 1890 (G. A. 1097).

Exportation to British Provinces.

SEC. 3054. Any imported merchandise, in the original packages, which shall have been duly entered and warehoused in pursuance of the provisions relating to warehouses, may be exported therefrom in conformity with law, and be transported, in the manner indicated, to ports in the adjoining British provinces, and become entitled to the benefits of those provisions. (*See §§2971, 2977, 3030, 3052, 3056.*)

Exportations from Lake Pontchartrain.

SEC. 3055. Merchandise imported into the United States and exported from the port of Lake Pontchartrain shall be entitled to the benefit of a drawback of the duties upon exportation to any foreign port, under the same provisions, regulations, restrictions, and limitations, as if such merchandise had been exported directly from New Orleans by way of the Mississippi River.

Exportations to British Provinces.

SEC. 3056. Any imported merchandise which has been entered, and the duties paid or secured according to law, for drawback, may be exported to the British North

American provinces adjoining the United States. (*See* §3054.)

Secretary of Treasury to prescribe Drawback regulations.

SEC. 3057. The Secretary of the Treasury is hereby further authorized to prescribe such rules and regulations, not inconsistent with the laws of the United States, as he may deem necessary to carry into effect the provisions of the laws relating to drawbacks, and to prevent the illegal re-importation of any merchandise which shall have been exported as herein provided.

ENFORCEMENT OF DUTY-LAWS AND PUNISHMENT FOR VIOLATIONS.

(Title 34—Revised Statutes—Chapter 10.)

Defining owners of imported merchandise.

SEC. 3058. Amended by Act February 23, 1887, to read as follows:

All merchandise imported into the United States shall, for the purpose of this Title, be deemed and held to be the property of the person to whom the merchandise may be consigned; but the holder of any bill of lading consigned to order and properly endorsed shall be deemed the consignee thereof; and in case of the abandonment of any merchandise to the underwriters, the latter may be recognized as the consignee; and under such regulations as the Secretary of the Treasury may prescribe, merchandise saved from a vessel wrecked or abandoned at sea, or on or along the coasts of the United States, and promptly brought into a port of the United States by or in possession of the salvors of the same, can, for the purpose of its Title, be regarded as the property of such salvors, and the valuation thereof and payment of duties thereon can be made accordingly and with due reference to the condition of the said merchandise as thus saved and the necessities of the case; *Provided, however,* That such bringing in by salvors shall be in good faith and without intent to evade the just payment of duty: *And provided further,* That nothing herein contained shall be so construed as to prejudice in any other respect the rights of property, or of or through abandonment or allowance of the owner, or any other person interested in said merchandise. (*See Act June 10, 1890, post, §1 and proviso §29.*)

1. Salvors have an interest in the goods saved dependent upon the decree of a competent tribunal, and also a right to the possession of the merchandise in the absence of adverse claims (T. D. 8105, 11760).

2. Section 2928, Revised Statutes (*supra*), applies to goods recovered from vessels sunk for less than two years. The Act of June 22, 1894, and section 20, Act August 28, 1894 (*post*), apply to vessels or goods raised or recovered after being sunk for not less than two years.

3. The provisions of this section do not restrain the indorsee or assignee of a bill of lading duly held by him from the right to make entry (T. D. 7890).

For notes on wrecked goods (see that title in schedule and section 2928, R. S.).

Special Regulations T. D. 14029, 14030, 14206.

The other sections of this Chapter—3059 to 3094, inclusive—relate to seizures, &c.

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(Title 34—Revised Statutes—Chapter 11.)

Manner of Importation.

SEC. 3095. Except into the districts hereinbefore described on the northern, northwestern, and western boundaries of the United States, adjoining to the Dominion of Canada, or into the districts adjacent to Mexico, no merchandise of foreign growth or manufacture, subject to the payment of duties, shall be brought into the United States from any foreign port in any other manner than by sea, nor in any vessel of less than thirty tons burden, agreeably to the admeasurement directed for ascertaining the tonnage of vessels; or landed or unladen at any other port than is directed by this Title, under the penalty of seizure and forfeiture of all such vessels, and of the merchandise imported therein, landed or unladen in any other manner. (*See Act of February 8, 1881, post.*)

Special Regulations T. D. 13712.

SEC. 3096. All persons may import any merchandise of which the importation shall not be entirely prohibited, into the districts which are or may be established on the northern and northwestern boundaries of the United States, in vessels or boats of any burden, and in rafts or carriages of any kind or nature whatsoever.

Entry, Inspection, &c., on the Northern and Northwestern Frontiers.

SEC. 3097. All vessels, boats, rafts, and carriages, of what kind soever, arriving in such districts, on the northern and northwestern frontiers, containing merchandise subject to duties, on being imported into any port of the United States, shall be reported to the collector, or other chief officer of the customs at the port of entry in the district into which it shall be so imported; and such merchandise shall be accompanied with like manifests, and like entries shall be made, by the person having charge of any such vessels, boats, rafts, and carriages, and by the owners or consignees of the merchandise laden on board the same; and the powers and duties of the officers of the customs shall be exercised and discharged in the districts last men-

tioned, in like manner as is prescribed in respect to merchandise imported in vessels from the sea; and generally, all such importations shall be subject to like regulations, penalties, and forfeitures as in other districts, except as is hereinafter specially provided. (*See §3109, and note 1, §3098.*)

Delivery of Manifest.

SEC. 3098. The master of any vessel, except registered vessels, and every person having charge of any boat, canoe, or raft, and the conductor or driver of any carriage or sleigh, and every other person, coming from any foreign territory adjacent to the United States into the United States, with merchandise subject to duty, shall deliver, immediately on his arrival within the United States, a manifest of the cargo or loading of such vessel, boat, canoe, raft, carriage, or sleigh, or of the merchandise so brought from such foreign territory, at the office of any collector or deputy collector which shall be nearest to the boundary line, or nearest to the road or waters by which such merchandise is brought; and every such manifest shall be verified by the oath of such person delivering the same; which oath shall be taken before such collector or deputy collector; and such oath shall state that such manifest contains a full, just, and true account of the kinds, quantities, and values of all the merchandise so brought from such foreign territory.

1. All vessels arriving from adjacent foreign territory are to be provided with manifests. Those only are to be required to enter and clear as vessels, which are licensed or enrolled or registered. This construction applies to Sections 3097, 3098 and 3109, Revised Statutes (T. D. 4400, 4417). Manifests are not required of vessels of less than five tons burdens, unless they contain dutiable goods, but all goods, both free and dutiable, must be *entered* (T. D. 4764).

2. Vehicles are not required to have manifests unless they contain dutiable merchandise (T. D. 4650, 15364½), and one manifest will suffice for several vehicles arriving at the same time in charge of one person (T. D. 4929), and teams crossing the frontier several times daily, transporting logs, may make entry at stated periods (T. D. 3310, 4474. See also T. D. 8285, as to seizures on the frontier.)

3. The term "merchandise" is not intended to include passengers' baggage and effects (T. D. 15605).

Penalty for non-delivery of manifest.

SEC. 3099. If the master, or other person having charge of any vessel, boat, canoe, or raft, or the conductor or driver of any carriage or sleigh, or other person bringing such merchandise, shall neglect or refuse to deliver the manifest required by the preceding section, or pass by or avoid such office, the merchandise subject to duty, and so imported, shall be forfeited to the United States, together

with the vessel, boat, canoe, or raft, the tackle, apparel, and furniture of the same, or the carriage or sleigh, and harness and cattle drawing the same, or the horses with their saddles and bridles, as the case may be; and such master, conductor, or other importer shall be subject to a penalty of four times the value of the merchandise so imported.

Inspection of merchandise, baggage and effects.

SEC. 3100. All merchandise, and all baggage and effects of passengers, and all other articles imported into the United States from any contiguous foreign country, except as hereafter provided, as well as the vessels, cars, and other vehicles and envelopes in which the same shall be imported, shall be unladen in the presence of, and be inspected by, an inspector or other officer of the customs, at the first port of entry or custom house in the United States where the same shall arrive; and to enable the proper officer thoroughly to discharge this duty, he may require the owner or his agent, or other person, having charge or possession of any trunk, traveling bag, or sack, valise, or other envelope, or of any closed vessel, car, or other vehicle, to open the same, or to deliver to him the proper key.

All baggage and express matter (consular sealed cars excepted) must be carefully examined, and, if necessary, unladen (T. D. 2353, 4808).

Penalty for obstructing Inspection—forfeiture.

SEC. 3101. If any owner, agent, or other person shall refuse or neglect to comply with his demands, allowed by the preceding section, the officer shall retain such trunk, traveling bag, or sack, valise, or whatsoever it may be, and open the same, and, as soon thereafter as may be practicable, examine the contents; and if any article subject to the payment of duty shall be found therein, the whole contents, together with the envelope, shall be forfeited to the United States, and disposed of as the law provides in other similar cases. If any such dutiable merchandise or article shall be found in any such vessel, car, or other vehicle, the owner, agent, or other person in charge of which shall have been refused to open the same or deliver the key as herein provided, the same, together with the vessel, car, or other vehicle, shall be forfeited to the United States, and shall be held by such officer, to be disposed of as the law provides in other similar cases of forfeiture. (*See Act February 8, 1881, post.*)

Sealed Cars and Vessels to proceed to Port of Destination without Inspection.

SEC. 3102. To avoid the inspection at the first port of arrival, the owner, agent, master, or conductor of any such vessel, car, or other vehicle, or owner, agent, or other person having charge of any such merchandise, baggage, effects, or other articles, may apply to any officer of the United States duly authorized to act in the premises, to seal or close the same, under and according to the regulations hereinafter authorized, previous to their importation into the United States; which officer shall seal or close the same accordingly; whereupon the same may proceed to their port of destination without further inspection. Every such vessel, car, or other vehicle, shall proceed, without unnecessary delay, to the port of its destination, as named in the manifest of its cargo, freight, or contents, and be there inspected. Nothing contained in this section shall be construed to exempt such vessel, car, or vehicle, or its contents, from such examination as may be necessary and proper to prevent frauds upon the revenue and violations of this Title.

See notes to section 3002 to 3006, *supra*.

Cars sealed under provisions of sections 3102 and 3103, consigned to ports specified in section 7, Act June 10, 1880 (Immediate Transportation), may be forwarded to such ports (T. D. 11433, 12406).

Regulations for sealing cars, &c.

SEC. 3103. The Secretary of the Treasury is hereby authorized and required to make such regulations, and from time to time so to change the same as to him shall seem necessary and proper, for sealing such vessels, cars, and other vehicles, when practicable, and for sealing, marking, and identifying such merchandise, baggage, effects, trunks, traveling-bags, or sacks, valises, and other envelopes and articles; and also in regard to invoices, manifests, and other pertinent papers, and their authentication.

Penalty for not proceeding to destination.

SEC. 3104. If the owner, master, or person in charge of any vessel, car, or other vehicle so sealed, shall not proceed to the port or place of destination thereof named in the manifest of its cargo, freight, or contents, and deliver such vessel, car, or vehicle to the proper officer of the customs, or shall dispose of the same by sale or otherwise, or shall unload the same, or any part thereof, at any other than such port, or place, or shall sell or dispose of the contents of such vessel, car, or other vehicle, or any part thereof, before such delivery, he shall be deemed guilty of felony, and on conviction thereof, before any

court of competent jurisdiction, pay a fine not exceeding one thousand dollars, or shall be imprisoned for a term not exceeding five years, or both, at the discretion of the court; and such vessel, car, or other vehicle, with its contents, shall be forfeited to the United States, and may be seized wherever found within the United States, and disposed of and sold as in other cases of forfeiture. Nothing in this section, however, shall be construed to prevent sales of cargo, in whole or in part, prior to arrival, to be delivered as per manifest, and after due inspection. (*See Act February 8, 1881, post.*)

Penalty for opening sealed packages or vehicles.

SEC. 3105. If any unauthorized person or persons shall willfully break, cut, pick, open, or remove any wire, seal, lead, lock, or other fastening or mark attached to any vessel, car, or other vehicle, crate, box, bag, bale, basket, barrel, bundle, cask, trunk, package, or parcel, or anything whatsoever, under and by virtue of this Title and regulations authorized by it, or any other law, or shall affix or attach, or any way willfully aid, assist, or encourage the affixing or attaching, by wire or otherwise, to any vessel, car, or other vehicle, or to any crate, box, bale, barrel, bag, basket, bundle, cask, package, parcel, article, or thing of any kind, any seal, lead, metal, or anything purporting to be a seal authorized by law, such person or persons shall be deemed guilty of felony, and shall be imprisoned for a term not exceeding five years, or shall pay a fine of not exceeding one thousand dollars, or both, at the discretion of the court.

SEC. 3106. Each vessel, car, or other vehicle, crate, box, bag, basket, barrel, bundle, cask, trunk, package, parcel, or other thing, with the cargo, or contents thereof, from which the wire, seal, lead, lock, or other fastening or mark shall have been broken, cut, picked, opened, or removed by any such unauthorized person or persons, or to which seal, or other thing purporting to be a seal, has been wrongfully attached, shall be forfeited. (*See Act February 8, 1881, post.*)

Buildings on boundary line—Search of, &c.

SEC. 3107. If any store, warehouse, or other building shall be upon or near the boundary line between the United States and any foreign country, and there is reason to believe that dutiable merchandise is deposited or has been placed therein or carried through or into the same without payment of duties, and in violation of law, and the collector, deputy collector, naval officer, or surveyor of customs, shall make oath before any magistrate competent to

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administer the same, that he has reason to believe, and does believe, that such offense has been therein committed, such officer shall have the right to search such building and the premises belonging thereto; and if any such merchandise shall be found therein, the same, together with such building, shall be seized, forfeited, and disposed of according to law, and the building shall be forthwith taken down or removed.

SEC. 3108. Any person who shall have received or deposited in such building upon the boundary-line between the United States and any foreign country, or carried through the same, any merchandise, or shall have aided therein, in violation of law, shall be punishable by a fine of not more than ten thousand dollars, or by imprisonment of not more than two years, or by both.

A building placed upon the boundary line between the United States and a foreign country is construed to be wholly within the United States, for all customs purposes, and where a Canadian house was moved to place it upon the boundary line; placing one-half of the house within the United States, the *whole house* was held to be dutiable, according to its component materials (T. D. 10029).

Report by Masters of Foreign vessels.

SEC. 3109. The master of any foreign vessel, laden or in ballast, arriving in the waters of the United States from any foreign territory adjacent to the northern, northeastern, or northwestern frontiers of the United States, shall report at the office of any collector or deputy collector of the customs, which shall be nearest to the point at which such vessel may enter such waters; and such vessel shall not proceed farther inland, either to unlade or take in cargo, without a special permit from such collector or deputy collector, issued under and in accordance with such general or special regulations as the Secretary of the Treasury may in his discretion, from time to time, prescribe. For any violation of this section such vessel shall be seized and forfeited. (*See §§3097, 3098 R. S. and Act February 8, 1881, post.*)

Foreign vessels prohibited from Coasting trade—Seizures.

SEC. 3110. If any merchandise shall, at any port in the United States on the northern, northeastern, or northwestern frontiers thereof, be laden upon any vessel belonging wholly or in part to a subject of a foreign country, and shall be taken thence to a foreign port to be reladen and reshipped to any other port in the United States on such frontiers, either by the same or any other vessel, foreign or American, with intent to evade the provisions relating to the transportation of merchandise from one port of the

United States to another port of the United States, in a vessel belonging wholly or in part to a subject of any foreign power, the merchandise shall, on its arrival at such last-named port, be seized and forfeited to the United States, and the vessel shall pay a tonnage-duty of fifty cents per ton on her admeasurement.

Report of Sea-stores and duty on excess of stores.

SEC. 3111. If any vessel enrolled or licensed to engage in the foreign and coasting trade on the northern, north-eastern, and northwestern frontiers of the United States shall touch at any port in the adjacent British provinces, and the master of such vessel shall purchase any merchandise for the use of the vessel, the master of the vessel shall report the same, with cost and quantity thereof, to the collector or other officer of the customs at the first port in the United States at which he shall next arrive, designating them as "sea-stores;" and in the oath to be taken by such master of such vessel, on making such report, he shall declare that the articles so specified or designated "sea-stores" are truly intended for the use exclusively of the vessel, and are not intended for sale, transfer, or private use. If any other or greater quantity of dutiable articles shall be found on board such vessel than are specified in such report or entry of such articles, or any part thereof shall be landed without a permit from a collector or other officer of the customs, such articles, together with the vessel, her apparel, tackle, and furniture, shall be forfeited. (*See notes under §2796 and Act February 8, 1881, post.*)

SEC. 3112. If, upon examination and inspection by the collector or other officer of the customs, such articles are not deemed excessive in quantity for the use of the vessel, until an American port may be reached by such vessel, where such sea-stores can be obtained, such article shall be declared free of duty; but if it shall be found that the quantity or quantities of such articles, or any part thereof so reported, are excessive, it shall be lawful for the collector or other officer of the customs to estimate the amount of duty on such excess, which shall be forthwith paid by the master of the vessel, on penalty of paying a sum not less than one hundred dollars, nor more than four times the value of such excess, or such master shall be punishable by imprisonment for not less than three months, and not more than two years. (*See notes under §2796.*)

Duty on Saloon Stores.

SEC. 3113. Articles purchased for the use of or for sale on board any such vessel, as saloon stores or supplies, shall be deemed merchandise, and shall be liable, when pur-

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chased at a foreign port, to entry and the payment of the duties found to be due thereon, at the first port of arrival of such vessel in the United States; and for a failure on the part of the saloon-keeper or person purchasing or owning such articles to report, make entries, and pay duties, as hereinbefore required, such articles, together with the fixtures and other merchandise, found in such saloon or on or about such vessel belonging to and owned by such saloon-keeper or other person interested in such saloon, shall be seized and forfeited, and such saloon-keeper or other person so purchasing and owning shall be liable to a penalty of not less than one hundred dollars and not more than five hundred, and shall be punishable by imprisonment for not less than three months, and not more than two years. (*See §§2796, 2797, 2798.*)

Equipments and Repairs to American vessels in Foreign ports Dutiable.

SEC. 3114. The equipments, or any part thereof, including boats, purchased for, or the expenses of repairs made in a foreign country upon a vessel enrolled and licensed under the laws of the United States to engage in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States, or a vessel intended to be employed in such trade, shall, on the first arrival of such vessel in any port of the United States, be liable to entry and the payment of an ad-valorem duty of fifty per centum on the cost thereof in such foreign country; and if the owner or master of such vessel shall willfully and knowingly neglect or fail to report, make entry, and pay duties as herein required, such vessel, with her tackle, apparel, and furniture, shall be seized and forfeited. (*See §3115 and Act February 8, 1881, post.*)

1. Repairs made in a foreign port upon a *registered* vessel engaged *bona fide* in commerce *by sea*, are not dutiable (T. D. 1753, 3379, 7774). Repairs to a *pleasure yacht* in a foreign port are not dutiable (T. D. 4154).

2. This section was held not applicable to a certain *dredge* of domestic manufacture, which had been improved in foreign waters, by addition of a hoisting apparatus, but the dredge was liable to duty as an entirety, unless the hoisting apparatus was detached (T. D. 9341).

Necessary repairs to vessels not dutiable.

SEC. 3115. If the owner or master of such vessel shall, however, furnish good and sufficient evidence that such vessel, while in the regular course of her voyage, was compelled, by stress of weather or other casualty, to put into such foreign port and purchase such equipments, or make such repairs, to secure the safety of the vessel to

enable her to reach her port of destination, then it shall be competent for the Secretary of the Treasury to remit or refund such duties, and such vessel shall not be liable to forfeiture, and no license or enrollment and license, or renewal of either, shall hereafter be issued to any such vessel until the collector to whom application is made for the same shall be satisfied, from the oath of the owner or master, that all such equipments and repairs made within the year immediately preceding such application have been duly accounted for under the provisions of this and the preceding sections, and the duties accruing thereon duly paid; and if such owner or master shall refuse to take such oath, or take it falsely, the vessel shall be seized and forfeited. (*See Act February 8, 1881, post.*)

1. The condition precedent for exemption is, that the vessel, "*while in the regular course of her voyage,*" was compelled by stress of weather, or other casualty, to put into such foreign port for repairs (T. D. 7513; G. A. 1077).

2. Repairs made to a vessel in a foreign port after she had been in winter quarters in that port, are not exempt, although such repairs were necessary to keep the vessel afloat, and "secure her safety" (T. D. 9517).

Manifest of vessels in the Coasting trade.

SEC. 3116. The master of every vessel enrolled or licensed to engage in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States, except canal-boats employed in navigating the canals within the United States, shall, before the departure of his vessel from a port in one collection-district to a port in another collection-district, present to the collector at the port of departure duplicate manifests of his cargo, or if he has no cargo, duplicate manifests setting forth that fact; such manifests shall be subscribed and sworn to by the master before the collector, who shall indorse thereon his certificate of clearance, retaining one for the files of his office; the other he shall deliver for the use of the master. (*See §§2793, 3118, 3122.*)

Entry of goods taken or delivered at intermediate ports.

SEC. 3117. If any vessel so enrolled or licensed shall touch at any intermediate port in the United States, and there discharge cargo taken on board at an American port, or at such intermediate ports shall take on board cargo destined for an American port, the master of such vessel shall not be required to report such lading or unloading at such intermediate ports, but shall enter the same on his manifest obtained at the original port of departure, which he shall deliver to the collector of the port at which the unloading of the cargo is completed, within twenty-four hours after arrival, and shall subscribe and make oath as to the truth and correctness of the same.

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Departure for place where there is no Custom-House.

SEC. 3118. The master of any vessel so enrolled or licensed shall, before departing from a port in one collection-district to a place in another collection-district, where there is no custom-house, file his manifest, and obtain a clearance in the same manner, and make oath to the manifest, which manifest and clearance shall be delivered to the proper officer of customs at the port at which the vessel next arrives after leaving the place of destination specified in the clearance.

The port of *first arrival* is the port to which the vessel is destined, and at which she arrives in due course of business, and not any port through whose waters she may have to pass, in order to reach her destination (T. D. 5036, 5245).

Report and unloading of cargoes.

SEC. 3119. Nothing contained in the three preceding sections shall exempt masters of vessels from reporting, as now required by law, any merchandise destined for any foreign port. No permit shall be required for the unloading of cargo brought from an American port.

Time for delivery of merchandise taken from one port to another.

SEC. 3120. No merchandise taken from any port in the United States on the northern, northeastern, or northwestern frontiers thereof, to a port in another collection-district of the United States on such frontiers, in any vessel, shall be unladen or delivered from such vessel within the United States, but in open day, that is to say, between the rising and setting of the sun, except by special license from the collector or other principal officer of the port for the purpose. The owner of every vessel whose master or manager shall neglect to comply with the provisions of this section shall be liable to a penalty of not less than one hundred dollars nor more than five hundred. The Secretary of the Treasury may, from time to time, make such regulations as to him shall seem necessary and expedient for unloading at and clearance from any port or place on such frontiers of ships or vessels at night. And that the Secretary of the Treasury be, and he is hereby, authorized, in his discretion, to make such regulations as shall enable vessels engaged in the coasting trade between ports and places upon Lake Michigan exclusively, and laden with American productions and free merchandise only, to unlade their cargoes without previously obtaining a permit to unlade.

Landing permit for vessels from foreign port.

SEC. 3121. The master of any vessel with cargo, passengers, or baggage from any foreign port, shall obtain a

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permit and comply with existing laws, before discharging or landing the same.

Departure from place where there is no custom-house.

SEC. 3122. The master of any vessel so enrolled or licensed, destined with a cargo from a place in the United States, at which there may be no custom-house, to a port where there may be a custom-house, shall within twenty-four hours after arrival at the port of destination, deliver to the proper officer of the customs a manifest, subscribed by him, setting forth the cargo laden at the place of departure, or laden or unladen at any intermediate port, or place, to the truth of which manifest he shall make oath before such officer. If the vessel, however, have no cargo, the master shall not be required to deliver such manifest.

Steam-Tugs—When to report.

SEC. 3123. Steam-tugs duly enrolled and licensed to engage in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States, when exclusively employed in towing vessels, shall not be required to report and clear at the custom-house. When such steam-tugs, however, are employed in towing rafts or other vessels without sail or steam motive power, not required to be enrolled or licensed under existing laws, they shall be required to report and clear in the same manner as is hereinbefore provided in similar cases for other vessels.

The term "exclusively employed in towing vessels" applies to her employment for the time being (T. D. 1841). The tug must not carry freight herself, and be actually engaged in towing a vessel which has to enter and clear. Tugs proceeding alone, laden or light, must enter and clear (T. D. 1841, 4547, 5781, 15281). All tugs not "duly enrolled and licensed" must in all cases report and clear (T. D. 4981).

Forms and Penalty for Neglect.

SEC. 3124. The manifests, certificates of clearance, and oaths, provided for by the eight preceding sections shall be in such form, and prepared, filled up, and executed in such manner as the Secretary of the Treasury may from time to time prescribe.

SEC. 3125. If the master of any enrolled or licensed vessel shall neglect or fail to comply with any of the provisions or requirements of the nine preceding sections, such master shall forfeit and pay to the United States the sum of twenty dollars for each and every failure or neglect, and for which sum the vessel shall be liable, and may be summarily proceeded against, by way of libel, in any district court of the United States.

Registered vessels may touch at Foreign Ports, no duty on cargo incurred thereby.

SEC. 3126. Any vessel, on being duly registered in pursuance of the laws of the United States, may engage in trade between one port in the United States and one or more ports within the same, with the privilege of touching at one or more foreign ports during the voyage, and land and take in thereat merchandise, passengers and their baggage, and letters, and mails. All such vessels shall be furnished by the collectors of the ports at which they shall take in their cargoes in the United States, with certified manifests, setting forth the particulars of the cargoes, the marks, number of packages, by whom shipped, to whom consigned, at what port to be delivered; designating such merchandise as is entitled to drawback, or to the privilege of being placed in warehouse: and the masters of all such vessels shall, on their arrival at any port of the United States from any foreign port at which such vessel may have touched, as herein provided, conform to the laws providing for the delivery of manifests of cargo and passengers taken on board at such foreign port, and all other laws regulating the report and entry of vessels from foreign ports, and be subject to all the penalties therein prescribed.

SEC. 3127. Any foreign merchandise taken in at one port of the United States to be conveyed in registered vessels to any other port within the same, either under the provisions relating to warehouses, or under the laws regulating the transportation coastwise of merchandise entitled to drawback, as well as any merchandise not entitled to drawback, but on which the import duties chargeable by law shall have been duly paid, shall not become subject to any import duty by reason of the vessel in which they may arrive having touched at a foreign port during the voyage. (*See §§2971, 3000, 3006, 3015, 3036.*)

Importations by way of Lake Champlain.

SEC. 3128. When any merchandise shall be imported from Canada into the United States, in any steamboat on Lake Champlain, and the merchandise shall have been duly entered, the duties thereon paid at the office of the collector of any district adjoining Lake Champlain, it shall be lawful to land such merchandise in the same or any other district adjoining Lake Champlain.

Entry of Foreign vessels from British North American Provinces.

SEC. 3129. The Secretary of the Treasury, with the approbation of the President, provided the latter shall be satisfied that similar privileges are extended to vessels of

the United States in the colonies hereinafter mentioned, is hereby authorized, under such regulations as he may prescribe, to protect the revenue from fraud, to permit vessels laden with the products of Canada, New Brunswick, Nova Scotia, Newfoundland, and Prince Edward Island, or either of them, to lade or unlade at any port within any collection-district of the United States which he may designate; and if any such vessel entering a port so designated, to lade or unlade, shall neglect or refuse to comply with the regulations so prescribed by the Secretary of the Treasury, such vessel, and the owner and master thereof, shall be subject to the same penalties as if no authority under this section had been granted to lade or unlade in such port.

INTERNAL REVENUE.

(From Title 35—Revised Statutes.)

Standard of proof spirit.

SEC. 3249. Proof spirit shall be held to be that alcoholic liquor which contains one-half its volume of alcohol of a special gravity of seven thousand nine hundred and thirty-nine ten thousandths (.7939) at sixty degrees Fahrenheit.

* * * * *

Domestic Tobacco and Snuff—how to be packed.

SEC. 3362. Amended by §14 of the Act March 1, 1879, to read as follows:

All manufactured tobacco shall be put up and prepared by the manufacturer for sale, or removal for sale or consumption, in packages of the following description, and in no other manner:

All snuff, in packages containing one-half, one, two, three, four, six, eight, and sixteen ounces, or in bladders and in jars containing not exceeding twenty pounds;

All fine-cut chewing tobacco, and all other kinds of tobacco not otherwise provided for, in packages containing one, two, three, four, eight, and sixteen ounces, except that fine-cut chewing tobacco may, at the option of the manufacturer, be put up in wooden packages containing ten, twenty, forty, and sixty pounds each;

All smoking tobacco and all cut and granulated tobacco other than fine-cut chewing, all shorts, the refuse of fine-

cut chewing, which has passed through a riddle of thirty-six meshes to the square inch, and all refuse scraps, clippings, cuttings, and sweepings of tobacco, in packages containing two, three, four, eight, and sixteen ounces each;

All cavendish, plug, and twist tobacco, in wooden packages not exceeding two hundred pounds net weight.

Imported manufactured tobacco and snuff cannot be stamped and removed for consumption in packages containing quantities other than those provided in this section (T. D. 8227).

Sugar flour—how packed and taxed.

SEC. 3368. * * * * And snuff flour, when sold, or removed for use or consumption, shall be taxed as snuff, and shall be put up in packages and stamped in the same manner as snuff. (*See §30 Act October 1, 1890, post.*)

Imported manufactured Tobacco and Snuff—how packed and stamped. Transfer of certain materials to factory.

SEC. 3377. All manufactured tobacco and snuff (not including cigars) imported from foreign countries shall, IN ADDITION to the import duties imposed on the same, pay the tax imposed by law on like kinds of tobacco and snuff manufactured in the United States, and have the same stamps respectively affixed. Such stamps shall be affixed and canceled on all such articles so imported by the owner or importer thereof, while they are in the custody of the proper custom-house officers, and such articles shall not pass out of the custody of said officers until the stamps have been affixed and canceled. Such tobacco and snuff shall be put up in packages, as prescribed by law for like articles manufactured in the United States before the stamps are affixed; and the owner or importer shall be liable to all the penal provisions prescribed for manufacturers of tobacco and snuff manufactured in the United States. Whenever it is necessary to take any such articles, so imported, to any place for the purpose of repacking, affixing, and canceling such stamps, other than the public stores of the United States, the collector of customs of the port where they are entered shall designate a bonded warehouse to which they shall be taken, under the control of such customs officer as he may direct. And every officer of customs who permits any such articles to pass out of his custody or control without compliance by the owner or importer thereof with the provisions of this section relating thereto, shall be deemed guilty of a misdemeanor, and shall be fined not less than one thousand dollars nor more

than five thousand dollars, and imprisoned not less than six months nor more than three years.

This section amended by section 14, Act March 1, 1879, by adding the following:

Provided, That scraps, cuttings, and clippings of tobacco imported from any foreign country may, after the proper customs duty has been paid thereon, be withdrawn in bulk without the payment of the internal revenue tax, and transferred as material directly to the factory of a manufacturer of tobacco or snuff, or of a cigar manufacturer, under such restrictions and regulations as shall be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury. (*See §3362 R. S. and §30, Act October 1, 1890, post.*)

1. Tobacco and snuff imported in illegal packages are not subject to seizure, but the same must be kept subject to withdrawal for consumption upon repacking into legal packages or for exportation in bond in the original packages (T. D. 10083).

2. *Cut tobacco* in bulk is not exempted, as are "clippings, cuttings and scraps," from the provisions of this section (T. D. 7389).

Special Regulations T. D. 14658, 15514.

Imported Cigars to pay Internal Revenue Tax—how packed and stamped.

SEC. 3402. All cigars imported from foreign countries shall pay, IN ADDITION to the import duties imposed thereon, the tax prescribed by law for cigars manufactured in the United States, and shall have the same stamps affixed. The stamps shall be affixed and canceled by the owner or importer of the cigars while they are in the custody of the proper custom house officers, and the cigars shall not pass out of the custody of such officers until the stamps have been affixed and canceled, but shall be put up in boxes containing quantities as prescribed in this chapter for cigars manufactured in the United States, before the stamps are affixed. And the owner or importer of such cigars shall be liable to all the penal provisions of this Title prescribed for manufacture of cigars manufactured in the United States. Whenever it is necessary to take any cigars so imported to any place other than the public stores of the United States, for the purpose of affixing and canceling such stamps, the collector of customs of the port where such cigars are entered shall designate a bonded warehouse to which they shall be taken, under the control of such customs officer as such collector may direct. And every officer of customs who permits any such cigars to pass out of his custody or control, without compliance by the owner or importer thereof with the provisions of this section relating thereto, shall

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be deemed guilty of a misdemeanor, and shall be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years. (*See §2804 Revised Statutes: §4, Act March 3, 1883: §32, Act October 1, 1890, and paragraph 188, Act August 28, 1894, post.*)

Imported cigars cannot be stamped in illegal packages, for example a box of 125 cigars cannot be stamped with two stamps to cover the quantity. Imported cigars cannot be removed for consumption in any other packages than boxes of 25, 50, 100, 200, 250, or 500 cigars each (T. D. 7017).

Cigars and cigarettes bought by persons enroute may be stamped on steamer's dock (T. D. 15538).

DEBTS DUE BY OR TO THE UNITED STATES.

(From Title 36—Revised Statutes.)

Compromise of Claims.

SEC. 3469. Upon a report by a District Attorney, or any special attorney or agent having charge of any claim in favor of the United States, showing in detail the condition of such claim, and the terms upon which the same may be compromised, and recommending that it be compromised upon the terms so offered, and upon the recommendation of the Solicitor of the Treasury, the Secretary of the Treasury is authorized to compromise such claim accordingly. But the provisions of this section shall not apply to any claim arising under the postal laws. (*For remission of fines, penalties and forfeitures see §5292, et seq. R. S. and §17, Act June 22, 1874, post.*)

The power to compromise judgments has always been held to be included with other claims under this section, but no offer of compromise can be entertained of a judgment in a suit for excess of duties where the importer failed to appeal from the decision of the collector (T. D. 5690, 5003, Regulations T. D. 10690, 14450). The Department has no authority to compromise cases in which judgment in favor of the Government has been duly rendered and the defendants are solvent (T. D. 14887).

COINAGE, WEIGHTS AND MEASURES.

(From Title 37—Revised Statutes.)

SEC. 3564. (Relating to the ascertainment of the value of foreign coins.) Superseded by §25, Act August 28, 1894 (*post*).

Value of the sovereign or pound sterling.

SEC. 3565. In all payments by or to the Treasury, whether made here or in foreign countries, where it becomes necessary to compute the value of the sovereign or pound sterling, it shall be deemed equal to four dollars eighty-six cents and six and one-half mills, and the same rule shall be applied in appraising merchandise imported where the value is, by the invoice, in sovereigns or pounds sterling, and in the construction of contracts payable in sovereigns or pounds sterling; and this valuation shall be the par of exchange between Great Britain and the United States; and all contracts made after the first day of January, eighteen hundred and seventy-four, based on an assumed par of exchange with Great Britain of fifty-four pence to the dollar, or four dollars forty-four and four-ninths cents to the sovereign or pound sterling, shall be null and void. (*See table in Appendix.*)

Authorized table of weights and measures.

SEC. 3570. The tables in the schedule hereto annexed shall be recognized in the construction of contracts, and in all legal proceedings, as establishing, in terms of the weights and measures now in use in the United States, the equivalents of the weights and measures expressed therein in terms of the metric system; and the tables may lawfully be used for computing, determining, and expressing in customary weights and measures the weights and measures of the metric system. (*Table of Weights and Measures prescribed by this Section will be found in the Appendix.*)

COMMERCE AND NAVIGATION.

(From Title 48—Revised Statutes—Chapter 4.)

Discriminating duties of tonnage and imposts.

SEC. 4228. Upon satisfactory proof being given to the President, by the government of any foreign nation, that no discriminating duties of tonnage or imposts are imposed or levied in the ports of such nation upon vessels wholly belonging to citizens of the United States, or upon the produce, manufactures, or merchandise imported in the same from the United States or from any foreign country, the President may issue his proclamation, declaring that the foreign discriminating duties of tonnage and impost within the United States are suspended and discontinued, so far as respects the vessels of such foreign nation, and the produce, manufactures, or merchandise imported into the United States from such foreign nation, or from any other foreign country; the suspension to take effect from the time of such notification being given to the President, and to continue so long as the reciprocal exemption of vessels, belonging to citizens of the United States, and their cargoes, shall be continued, and no longer. (*See §14, Act August 28, 1894, post.*)

Vessels of Prussia.

SEC. 4229. No other or higher rate of duties shall be imposed or collected on vessels of Prussia, or of her dominions, from whencesoever coming, nor on their cargoes, howsoever composed, than are or may be payable on vessels of the United States, and their cargoes.

SEC. 4230. The preceding section shall continue and be in force during the time that the equality for which it provides shall, in all respects, be reciprocated in the ports of Prussia and her dominions; and if at any time hereafter the equality shall not be reciprocated in the ports of Prussia and her dominions, the President may issue his proclamation, declaring that fact, and thereupon the section preceding shall cease to be in force.

Spanish Vessels.

SEC. 4231. From Spanish vessels coming from any port or place in Spain or her colonies, where no discriminating or counter vailing duties on tonnage are levied upon vessels of the United States, or from any other port or place to and with which vessels of the United States are ordinarily permitted to go and trade, there shall be exacted in the ports of the United States no other or greater duty on tonnage than at the time may be exacted of vessels of the United States. (*See §2895.*)

Mail Steamships to Brazil.

SEC. 4232. The mail steamships employed in the mail service between the United States and Brazil shall be exempt from all port charges and custom-house dues at the port of departure and arrival in the United States if, and so long as, a similar immunity from port charges and custom-house dues is granted by the government of Brazil.

COPYRIGHTS.

(Title 60—Revised Statutes—Chapter 3.)

Copyrights to be under charge of Librarian of Congress.

SEC. 4948. All records and other things relating to copyrights and required by law to be preserved, shall be under the control of the Librarian of Congress, and kept and preserved in the Library of Congress; and the Librarian of Congress shall have the immediate care and supervision thereof, and, under the supervision of the joint committee of Congress on the Library, shall perform all acts and duties required by law touching copyrights.

Sections 4949, 4950 and 4951 relate to seal of office, bond, and annual report of the Librarian of Congress.

What articles may be entered for copyright.

SEC. 4952. Amended by section 1 of Act March 3, 1891, so as to read as follows:

The author, inventor, designer or proprietor of any book, map, chart, dramatic or musical composition, engraving, cut, print, or photograph or negative thereof, or of a paint-

ing, drawing, chromo, statue, statuary, and of models or designs intended to be perfected as works of the fine arts, and the executors, administrators, or assigns of any such person shall, upon complying with the provisions of this chapter, have the sole liberty of printing, reprinting, publishing, completing, copying, executing, finishing, and vending the same; and, in case of dramatic composition, of publicly performing or representing it or causing it to be performed or represented by others; and authors or their assigns shall have exclusive right to dramatize and translate any of their works for which copyright shall have been obtained under the laws of the United States.

Term of Copyrights.

SEC. 4953. Copyrights shall be granted for the term of twenty-eight years from the time of recording the title thereof, in the manner hereinafter directed.

Extension of Term.

SEC. 4954. Amended by section 2 of Act March 3, 1891, so as to read as follows:

The author, inventor, or designer, if he be still living, or his widow or children, if he be dead, shall have the same exclusive right continued for the further term of fourteen years, upon recording the title of the work or description of the articles so secured a second time, and complying with all other regulations in regard to original copyrights, within six months before the expiration of the first term; and such persons shall, within two months from the date of said renewal, cause a copy of the record thereof to be published in one or more newspapers printed in the United States for the space of four weeks.

Assignment of Copyrights and Recording.

SEC. 4955. Copyrights shall be assignable, in law, by any instrument of writing, and such assignment shall be recorded in the office of the Librarian of Congress within sixty days after its execution; in default of which it shall be void as against any subsequent purchaser or mortgagee for a valuable consideration, without notice.

Method of Procuring and Restrictions upon Imports of Copyrights.

SEC. 4956. Amended by §3, Act March 3, 1891, so as to read as follows: No person shall be entitled to a copyright unless he shall, on or before the day of publication in this or any foreign country, deliver at the office of the Librarian of Congress, or deposit in the mail within the United States, addressed to the Librarian of Congress, at Washington,

District of Columbia, a printed copy of the title of the book, map, chart, dramatic or musical composition, engraving, cut, print, photograph, or chromo, or a description of the painting, drawing, statue, statuary, or a model or design for a work of the fine arts for which he desires a copyright, nor unless he shall also, not later than the day of the publication thereof in this or any foreign country, deliver at the office of the Librarian of Congress, at Washington, District of Columbia, or deposit in the mail within the United States, addressed to the Librarian of Congress, at Washington, District of Columbia, two copies of such copyright book, map, chart, dramatic or musical composition, engraving, chromo, cut, print, or photograph, or in case of a painting, drawing, statue, statuary, model, or a design for a work of the fine arts, a photograph of same: *Provided*, That in the case of a book, photograph, chromo, or lithograph, the two copies of the same required to be delivered or deposited as above shall be printed from types set within the limits of the United States, or from plates made therefrom, or from negatives, or drawings on stone made within the limits of the United States, or from transfers made therefrom. During the existence of such copyright the importation into the United States of any book, chromo, or lithograph, or photograph, so copyrighted, or any edition or editions thereof, or any plates of the same not made from type set, negatives, or drawings on stone made within the limits of the United States, shall be, and it is hereby, prohibited, except in the cases specified in paragraphs five hundred and twelve to five hundred and sixteen, inclusive,* in section two of the act entitled 'An act to reduce the revenue and equalize the duties on imports, and for other purposes,' approved October first, eighteen hundred and ninety; and except in the case of persons purchasing for use and not for sale, who import subject to the duty thereon, not more than two copies of such book at any one time; and except in the case of newspapers and magazines, not containing in whole or in part matter copyrighted under the provisions of this act, unauthorized by the author, which are hereby exempted from prohibition of importation: *Provided, nevertheless*, That in the case of books in foreign languages, of which only translations in English are copyrighted the prohibition of importation shall apply only to the translation of the same, and the importation of the books in the original language shall be permitted.

Special Regulations see T. D. 11436, 11617, 14898.

* Now paragraphs 410 to 414, inclusive, Act August 28, 1894, *post.*

Record of Entry and Attested Copy.

SEC. 4957. The Librarian of Congress shall record the name of such copyright book or other article, forthwith, in a book to be kept for that purpose, in the words following: "Library of Congress, to wit: Be it remembered that on the day of , A. B., of , hath deposited in this office the title of a book, (map, chart, or otherwise, as the case may be, or description of the article,) the title or description of which is in the following words, to wit: (here insert the title or description,) the right whereof he claims as author, (originator, or proprietor, as the case may be,) in conformity with the laws of the United States respecting copyrights. C. D., Librarian of Congress." And he shall give a copy of the title or description, under the seal of the Librarian of Congress, to the proprietor, whenever he shall require it. (*See §3, Act June 18, 1874, and Act August 1, 1882, post.*)

Fees—Collectors and Postmasters to be notified of articles Copyrighted.

SEC. 4958. Amended by Section 4, Act March 3, 1891, so as to read as follows:

The Librarian of Congress shall receive from the persons to whom the services designated are rendered the following fees:

First. For recording the title or description of any copyright book or other article, fifty cents.

Second. For every copy under seal of such record actually given to the person claiming the copyright, or his assigns, fifty cents.

Third. For recording and certifying any instrument of writing for the assignment of a copyright, one dollar.

Fourth. For every copy of an assignment, one dollar.

All fees so received shall be paid into the Treasury of the United States: *Provided*, That the charge for recording the title or description of any article entered for copyright, the production of a person not a citizen or resident of the United States, shall be one dollar, to be paid as above into the Treasury of the United States, to defray the expenses of lists of copyrighted articles as hereinafter provided for.

And it is hereby made the duty of the Librarian of Congress to furnish to the Secretary of the Treasury copies of the entries of titles of all books and other articles wherein the copyright has been completed by the deposit of two copies of such book printed from type set within the limits of the United States, in accordance with the provisions of this act and by the deposit of two copies of such other article made or produced in the United States; and the

Secretary of the Treasury is hereby directed to prepare and print, at intervals of not more than a week, catalogues of such title entries for distribution to the collectors of customs of the United States and to the postmasters of all post-offices receiving foreign mails, and such weekly lists, as they are issued, shall be furnished to all parties desiring them, at a sum not exceeding five dollars per annum; and the Secretary and the Postmaster-General are hereby empowered and required to make and enforce such rules and regulations as shall prevent the importation into the United States, except upon the conditions above specified, of all articles prohibited by this act.

Special Regulations T. D. 11436, 11440, 11449, 11617, 11745.

Subsequent Editions—how treated.

SEC. 4959. Amended by section 5 of Act March 3, 1891, so as to read as follows:

The proprietor of every copyright book or other article shall deliver at the office of the Librarian of Congress, or deposit in the mail, addressed to the Librarian of Congress, at Washington, District of Columbia, a copy of every subsequent edition wherein any substantial changes shall be made: *Provided, however,* That the alterations, revisions, and additions made to books by foreign authors, heretofore published, of which new additions shall appear subsequently to the taking effect of this act, shall be held and deemed capable of being copyrighted as above provided for in this act, unless they form a part of the series in course of publication at the time this act shall take effect.

Penalty for Omission.

SEC. 4960. For every failure on the part of the proprietor of any copyright to deliver or deposit in the mail either of the published copies, or description or photograph, required by sections 4956 and 4959, the proprietor of the copyright shall be liable to a penalty of twenty-five dollars, to be recovered by the Librarian of Congress, in the name of the United States, in an action in the nature of an action of debt, in any district court of the United States within the jurisdiction of which the delinquent may reside or be found.

Postmasters to give Receipts.

SEC. 4961. The postmaster to whom such copyright book, title, or other article is delivered, shall, if requested, give a receipt therefor; and when so delivered he shall mail it to its destination.

SEC. 4962. (Relating to publication of notice of entry for copyright.) Superseded by section 1 of Act June 18, 1874 (*post*).

Penalty for Unlawful use of Copyright Imprint.

SEC. 4963. Amended by section 6 of Act March 3, 1891, so as to read as follows:

Every person who shall insert or impress such notice, or words of the same purport, in or upon any book, map, chart, dramatic, or musical composition, print, cut, engraving, or photograph, or other article, for which he has not obtained a copyright, shall be liable to a penalty of one hundred dollars, recoverable one-half for the person who shall sue for such penalty and one-half to the use of the United States.

Penalty for Infringement of Copyrights.

SEC. 4964. Amended by section 7 of Act March 3, 1891, so as to read as follows:

Every person, who after the recording of the title of any book and the depositing of two copies of such book, as provided by this act, shall, contrary to the provisions of this act, within the term limited, and without the consent of the proprietor of the copyright first obtained in writing, signed in presence of two or more witnesses, print, publish, dramatize, translate, or import, or knowing the same to be so printed, published, dramatized, translated, or imported, shall sell or expose to sale any copy of such book, shall forfeit every copy thereof to such proprietor, and shall also forfeit and pay such damages as may be recovered in a civil action by such proprietor in any court of competent jurisdiction.

SEC. 4965. Amended by Act of March 2, 1895, so as to read as follows:

If any person, after the recording of the title of any map, chart, dramatic or musical composition, print, cut, engraving, or photograph, or chromo, or of the description of any painting, drawing, statue, statuary, or model or design intended to be perfected and executed as a work of the fine arts, as provided by this act, shall, within the term limited, contrary to the provisions of this act, and without the consent of the proprietor of the copyright first obtained in writing, signed in presence of two or more witnesses, engrave, etch, work, copy, print, publish, dramatize, translate, or import, either in whole or in part, or by varying the main design, with intent to evade the law, or, knowing the same to be so printed, published, dramatized, translated, or imported, shall sell or expose to sale any copy of such map or other article, as aforesaid, he shall forfeit to the proprietor all the plates on which the same shall be copied, and every sheet thereof, either copied or printed, and shall further forfeit one dollar for every sheet of the same found in his possession, either printing,

printed, copied, published, imported, or exposed for sale; and in case of a painting, statue, or statuary, he shall forfeit ten dollars for every copy of the same in his possession, or by him sold or exposed for sale: *Provided, however,* That in case of any such infringement of the copyright of a photograph made from any object not a work of fine arts, the sum to be recovered in any action brought under the provisions of this section shall be not less than one hundred dollars, nor more than five thousand dollars, and: *Provided, further,* That in case of any such infringement of the copyright of a painting, drawing, statue, engraving, etching, print, or model or design for a work of the fine arts or of a photograph of a work of the fine arts, the sum to be recovered in any action brought through the provisions of this section shall be not less than two hundred and fifty dollars, and not more than ten thousand dollars. One-half of all the foregoing penalties shall go to the proprietors of the copyright and the other half to the use of the United States.

For violating Copyright of Dramatic Compositions.

SEC. 4966. Any person publicly performing or representing any dramatic composition for which a copyright has been obtained, without the consent of the proprietor thereof, or his heirs or assigns, shall be liable for damages therefor, such damages in all cases to be assessed at such sum, not less than one hundred dollars for the first, and fifty dollars for every subsequent performance, as to the court shall appear to be just.

Penalty for Infringement of Copyrights.

SEC. 4967. Amended by §9, Act March 3, 1891, so as to read as follows:

Every person who shall print or publish any manuscript whatever without the consent of the author or proprietor first obtained, shall be liable to the author or proprietor for all damages occasioned by such injury.

Limitation of, and defenses to, action in Copyright cases.

SEC. 4968. No action shall be maintained in any case of forfeiture or penalty under the copyright laws, unless the same is commenced within two years after the cause of action has arisen.

SEC. 4969. In all actions arising under the laws respecting copyrights, the defendant may plead the general issue, and give the special matter in evidence.

Injunctions in Copyright cases.

SEC. 4970. The circuit courts, and district courts having the jurisdiction of circuit courts, shall have power, upon

bill in equity, filed by any party aggrieved, to grant injunctions to prevent the violation of any right secured by the laws respecting copyrights, according to the course and principles of courts of equity, on such terms as the court may deem reasonable.

SEC. 4971. (Aliens and non-residents not privileged to copyrights.) Repealed by §10, Act March 3, 1891 (*post*). §13 of said Act being a substitute therefor.

FOR ADDITIONAL LEGISLATION RESPECTING "COPYRIGHTS," SEE ACTS JUNE 18, 1874; AUGUST 1, 1882 AND MARCH 3, 1891 (*post*).

REMISSION OF FINES, PENALTIES AND FORFEITURES.

(From Title 68—Revised Statutes.)

When Secretary of Treasury has power to remit.

SEC. 5292. Whenever any person who shall have incurred any fine, penalty, or forfeiture, or disability, or may be interested in any vessel or merchandise which has become subject to any seizure, forfeiture, or disability by authority of any provisions of law for imposing or collecting any duties or taxes, or relating to registering, recording, enrolling, or licensing vessels, and for regulating the same, or providing for the suppression of insurrections or unlawful combinations against the United States, shall prefer his petition to the judge of the district in which such fine, penalty, or forfeiture, or disability has accrued, truly and particularly setting forth the circumstances of his case, and shall pray that the same may be mitigated or remitted, the judge shall inquire, in a summary manner, into the circumstances of the case; first causing reasonable notice to be given to the person claiming such fine, penalty, or forfeiture, and to the attorney of the United States for such district, that each may have an opportunity of showing cause against the mitigation or remission thereof; and shall cause the facts appearing upon such inquiry to be stated and annexed to the petition, and direct their transmission to the Secretary of the Treasury. The Secretary shall thereupon have power to mitigate or remit such fine, forfeiture, or penalty, or remove such disability, or any part

thereof, if, in his opinion, the same was incurred without willful negligence, or any intention of fraud in the person incurring the same; and to direct the prosecution, if any has been instituted for the recovery thereof, to cease and be discontinued, upon such terms or conditions as he may deem reasonable and just. (*See §3469, R. S. and §§17-20, Act June 22, 1874, March 3, 1875, post.*)

Where merchandise is seized for an infraction of the law and the penalty is remitted, it must still be classified without regard to the remission proceedings (G. A. 2745).

SEC. 5293. The Secretary of the Treasury is authorized to prescribe such rules and modes of proceeding to ascertain the facts upon which an application for remission of a fine, penalty, or forfeiture is founded, as he deems proper, and, upon ascertaining them, to remit the fine, penalty, or forfeiture, if in his opinion it was incurred without willful negligence or fraud, in either of the following cases: (*See §§18-20, Act June 22, 1874, Act March 3, 1875, §26, Act June 26, 1884, post.*)

If the fine, penalty, or forfeiture was imposed under authority of any revenue law, and the amount does not exceed one thousand dollars.

Where the case occurred within either of the collection districts of the States of California or Oregon.

If the fine, penalty, or forfeiture was imposed under authority of any provisions of law relating to the importation of merchandise from foreign contiguous territory, or relating to manifests for vessels enrolled or licensed to carry on the coasting trade on the northern, northeastern, and northwestern frontiers. (*See §§3095, 3129.*)

If the fine, penalty, or forfeiture was imposed by authority of any provisions of law for levying or collecting any duties or taxes, or relating to registering, recording, enrolling, or licensing vessels, and the case arose within the collection district of Alaska, or was imposed by virtue of any provisions of law relating to fur-seals upon the islands of Saint Paul and Saint George.

Goods forfeited in violation of the revenue laws, and goods forfeited under the stipulations of postal treaties in consequence of importations by mail, may be released by collectors of customs upon payment of fine equivalent to the duty when the importation, in the judgment of the collector, was not in willful violation of law, and the amount of duties does not exceed *twenty-five dollars*. But no such release shall be made to any person who has previously violated the provisions of the revenue laws and treaty stipulations by an importation thus prohibited (T. D. 7284, 8014, 11315, 11622, 14586).

Special Regulations T. D. 13278.

Remission of fines or penalties imposed upon vessels.

SEC. 5294. As amended by Act December 15, 1894. The Secretary of the Treasury may, upon application therefor, remit or mitigate any fine or penalty provided for in laws relating to vessels, or discontinue any prosecution to recover penalties denounced in such laws, excepting the penalty of imprisonment, or of removal from office, upon such terms as he, in his discretion, shall think proper; and all rights granted to informers by such laws shall be held subject to the Secretary's power of remission, except in cases where the claims of any informer to the share of any penalty shall have been determined by a court of competent jurisdiction, prior to the application for the remission of the penalty; and the Secretary shall have authority to ascertain the facts upon all such applications, in such manner and under such regulations as he may deem proper. (*See, §26, Act June 26, 1884, post.*)

REPEAL PROVISIONS.

(From Title 74—Revised Statutes.)

What the Revised Statutes of the United States embrace.

SEC. 5595. The foregoing seventy-three titles embrace the statutes of the United States general and permanent in their nature, in force on the first day of December, one thousand eight hundred and seventy-three, as revised and consolidated by commissioners appointed under an Act of Congress, and the same shall be designated and cited, as The Revised Statutes of the United States.

SEC. 5596. All Acts of Congress passed prior to said first day of December, one thousand eight hundred and seventy-three, any portion of which is embraced in any section of said revision, are hereby repealed, and the section applicable thereto shall be in force in lieu thereof; all parts of such acts not contained in such revision, having been repealed or superseded by subsequent acts, or not being general and permanent in their nature: *Provided*, That the incorporation into said revision of any general and permanent provision, taken from an act making appropriations, or from an act containing other provisions of a private, local, or temporary character, shall not repeal, or in any way affect any appropriation, or any provision of a private, local or temporary character, contained in any of

120 ACT OF MARCH 24, 1874. RICE FOR EXPORT.

said acts, but the same shall remain in force; and all Acts of Congress passed prior to said last-named day no part of which are embraced in said revision, shall not be affected or changed by its enactment.

* * * * *

SEC. 5600. The arrangement and classification of the several sections of the revision have been made for the purpose of a more convenient and orderly arrangement of the same, and therefore no inference or presumption of a legislative construction is to be drawn by reason of the Title, under which any particular section is placed.

Acts passed since December 1, 1873, not affected.

SEC. 5601. The enactment of the said revision is not to affect or repeal any act of Congress passed since the first day of December, one thousand eight hundred and seventy-three, and all acts passed since that date are to have full effect as if passed after the enactment of this revision, and so far as such acts vary from, or conflict with any provision contained in said revision, they are to have effect as subsequent statutes, and as repealing any portion of the revision inconsistent therewith.

"In U. S. vs. Bowen, (100 U. S., 513,) we held that the Revised Statutes must be treated as a legislative declaration of what the statute law of the United States was on the first of December, 1873, and that when the meaning was plain, the courts could not look to the original statutes to see if Congress had erred in the revision. That could only be done when it was necessary to construe doubtful language. We applied this rule in Arthur vs. Dodge, (101 U. S., 36,) to the construction of the revision of the Tariff Laws" (T. D. 4812, *citing in extenso Victor et al vs. Arthur.*)

ACT OF MARCH 24, 1874.

(U. S. Statutes, Vol. 18, page 24.)

AN ACT to establish bonded warehouses for storing and cleansing of Rice intended for Exportation.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act importers' bonded warehouses, to be used for the storage and cleansing of imported rice intended for exportation to foreign countries, may be established at any port of entry in the United States, under such rules and regulations as the Secretary of the Treasury may prescribe. (See §§ 2954, 2961, 2971 *R. S., supra.*)

Special Regulations, T. D. 1970.

ACT OF JUNE 18, 1974.

(U. S. Statutes, Vol. 18, page 78.)

AN ACT to amend the law relating to Patents, Trade-Marks and Copyrights.

No right of action for infringement of Copyright unless, etc.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That no person shall maintain an action for the infringement of his copyright unless he shall give notice thereof by inserting in the several copies of every edition published, on the title page or the page immediately following, if it be a book; or if a map, chart, musical composition, print, cut, engraving, photograph, painting, drawing, chromo, statue, statuary, or model or design intended to be perfected and completed as a work of the fine arts, by inscribing upon some visible portion thereof, or of the substance on which the same shall be mounted, the following words, viz: "Entered according to act of Congress, in the year ——, by A. B., in the office of the Librarian of Congress, at Washington;" or, at his option the word "Copyright," together with the year the copyright was entered, and the name of the party by whom it was taken out; thus—"Copyright, 18 —, by A. B." (See §4962, Revised Statutes (*supra*), Act August 1, 1882 (post).

Fee for recording and certifying assignments of Copyrights.

SEC. 2. That for recording and certifying any instrument of writing for the assignment of a copyright, the Librarian of Congress shall receive from the persons to whom the service is rendered, one dollar; and for every copy of an assignment, one dollar; said fee to cover, in either case, a certificate of the record, under seal of the Librarian of Congress; and all fees so received shall be paid into the Treasury of the United States. (See §§4952, 4958, 4962, Revised Statutes, *supra*.)

Restrictions on application of words "Engravings," "Cut," and "Print."

SEC. 3. That in the construction of this act, the words "Engravings," "cut" and "print" shall be applied only to pictorial illustrations or works connected with the fine

arts, and no prints or labels designed to be used for any other articles of manufacture shall be entered under the copyright law, but may be registered in the Patent Office. And the Commissioner of Patents is hereby charged with the supervision and control of the entry or registry of such prints or labels, in conformity with the regulations provided by law as to copyright of prints, except that there shall be paid for recording the title of any print or label not a trade-mark, six dollars, which shall cover the expense of furnishing a copy of the record under the seal of the Commissioner of Patents, to the party entering the same.

Repeal of inconsistent laws.

SEC. 4. That all laws and parts of laws inconsistent with the foregoing provisions be and the same are hereby repealed.

When act takes effect.

SEC. 5. That this act shall take effect on and after the first day of August, eighteen hundred and seventy-four.

ACT OF JUNE 22, 1874.

(U. S. Statutes, Vol. 18, page 186.)

AN ACT to amend the custom-revenue laws and to repeal moieties.

Repeal Provisions—Fines, penalties and forfeitures to be paid into Treasury.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, that the thirty-ninth section of the act entitled "An act further to prevent smuggling, and for other purposes," approved July eighteenth, eighteen hundred and sixty-six; and the second section of the act entitled "An act to regulate the disposition of the proceeds of fines, penalties, and forfeitures incurred under the laws relating to the customs, and for other purposes," approved March second, eighteen hundred and sixty-seven, be, and the same are hereby, repealed.

SEC. 2. That all provisions of law under which moieties of any fines, penalties, or forfeitures, under the customs-revenue laws, or any share therein, or commission thereon,

are paid to informers, or officers of customs, or other officers of the United States, are hereby repealed; and from and after the date of the passage of this act the proceeds of all such fines, penalties, and forfeitures shall be paid into the Treasury of the United States.

SEC. 3. Prescribes certain duty of the Secretary of the Treasury.

Smuggling—compensation for seizing or informing.

SEC. 4. That whenever any officer of the customs or other person shall detect and seize goods, wares, or merchandise, in the act of being smuggled, or which have been smuggled, he shall be entitled to such compensation therefor as the Secretary of the Treasury shall award, not exceeding in amount one-half of the net proceeds, if any, resulting from such seizure, after deducting all duties, costs, and charges connected therewith: *Provided*, That for the purposes of this act smuggling shall be construed to mean the act, with intent to defraud, of bringing into the United States, or, with like intent, attempting to bring into the United States, dutiable articles without passing the same, or the package containing the same, through the custom house, or submitting them to the officers of the revenue for examination. And whenever any person not an officer of the United States shall furnish to a district attorney, or to any chief officer of the customs, original information concerning any fraud upon the customs-revenue, perpetrated or contemplated, which shall lead to the recovery of any duties withheld, or of any fine, penalty, or forfeiture incurred, whether by importers or their agents, or by any officer or person employed in the customs service, such compensation may, on such recovery, be paid to such person so furnishing information as shall be just and reasonable, not exceeding in any case the sum of five thousand dollars; which compensation shall be paid, under the direction of the Secretary of the Treasury, out of any money appropriated for that purpose.

1. The term "Chief Officer of the Customs" is the collector or officer acting as such, and the informer should convey the information directly to that officer, unless as otherwise provided for by T. D. 14597, and in some cases where the information is given to an inferior officer, it may be treated as having been given to the chief officer of the customs (T. D. 14988.)

2. As to certain persons not considered officers of the United States under this statute, see T. D. 14881.

3. The fact that an article is patented in this country does not exempt it from the laws against smuggling, and must be sold same as other seized goods (T. D. 15366).

Special Regulations, T. D. 14005.

Productions of Books, &c., in Suit.

SEC. 5. That in all suits and proceedings other than criminal arising under any of the revenue-laws of the United States, the attorney representing the Government, whenever, in his belief, any business-book, invoice, or paper, belonging to or under the control of the defendant or claimant, will tend to prove any allegation made by the United States, may make a written motion, particularly describing such book, invoice, or paper, and setting forth the allegation which he expects to prove; and thereupon the court in which suit or proceeding is pending may, at its discretion, issue a notice to the defendant or claimant to produce such book, invoice, or paper in court, at a day and hour to be specified in said notice, which, together with a copy of said motion, shall be served formally on the defendant or claimant by the United States marshal by delivering to him a certified copy thereof, or otherwise serving the same as original notices of suit in the same court are served; and if the defendant or claimant shall fail or refuse to produce such book, invoice, or paper in obedience to such notice, the allegations stated in the said motion shall be taken as confessed unless his failure or refusal to produce the same shall be explained to the satisfaction of the court. And if produced, the said attorney shall be permitted, under the direction of the court, to make examination (at which examination the defendant or claimant, or his agent, may be present) of such entries in said book, invoice, or paper as relate to or tend to prove the allegation aforesaid, and may offer the same in evidence on behalf of the United States. But the owner of said books and papers, his agent or attorney, shall have, subject to the order of the court, the custody of them, except pending their examination in court as aforesaid.

Claim of informer to be certified where judicial proceedings instituted.

SEC. 6. That no payment shall be made to any person furnishing information in any case wherein judicial proceedings shall have been instituted, unless his claim to compensation shall have been established to the satisfaction of the court or judge having cognizance of such proceedings, and the value of his services duly certified by said court or judge for the information of the Secretary of the Treasury; but no certificate of the value of such services shall be conclusive of the amount thereof. And when any fine, penalty, or forfeiture shall be collected without judicial proceedings, the Secretary of the Treasury shall, before directing payment to any person claiming such compensation, require satisfactory proof that such person is justly entitled thereto.

Officers not to receive part of informer's fee, except in cases of smuggling.

SEC. 7. That except in cases of smuggling as aforesaid, it shall not be lawful for any officer of the United States, under any pretense whatever, directly or indirectly, to receive, accept, or contract for any portion of the money which may, under any of the provisions of this or any other act, accrue to any such person furnishing information; and any such officer who shall so receive, accept, or contract for any portion of the money that may accrue as aforesaid shall be guilty of a misdemeanor, and, on conviction thereof, shall be liable to a fine not exceeding five thousand dollars, or imprisonment for not more than one year, or both, in the discretion of the court, and shall not be thereafter eligible to any office of honor, trust or emolument. And any such person so furnishing information as aforesaid, who shall pay to any such officer of the United States, or to any person for his use, directly or indirectly, any portion of said money, or any other valuable thing, on account of or because of such money, shall have a right of action against such officer or other person, and his legal representatives, to recover back the same, or the value thereof.

This section is absolute that all officers of the United States, except in cases of smuggling, are debarred from receiving any share of a fine. All decisions and regulations to the contrary are revoked (T. D. 14005, Reg. 1892, Articles 979-991).

Who may Testify.

SEC. 8. That no officer, or other person entitled to or claiming compensation under any provision of this act, shall be thereby disqualified from becoming a witness in any action, suit, or proceeding for the recovery, mitigation, or remission thereof, but shall be subject to examination and cross-examination in like manner with other witnesses, without being thereby deprived of any right, title, share, or interest in any fine, penalty, or forfeiture to which such examination may relate; and in every such case the defendant or defendants may appear and testify and be examined and cross-examined in like manner.

SECS. 9, 10 and 11. (Relating to entry of merchandise over \$100 in value without certified invoice, when allowed.) Repealed by §29, Act June 10, 1890. *(See §4 of said Act.)*

SEC. 12. (Relating to fraudulent or false invoices.) Repealed by section 29, Act June 10, 1890. *(See §9 of said Act.)*

Penalties for False entries.

SEC. 13. That any merchandise entered by any person or persons violating any of the provisions of the preceding section, but not subject to forfeiture under the same section, may, while owned by him or them, or while in his or their possession, to double the amount claimed, be taken by the collector and held as security for the payment of any fine or fines incurred as aforesaid, or may be levied upon and sold on execution to satisfy any judgment recovered for such fine or fines. But nothing herein contained shall prevent any owner or claimant from obtaining a release of such merchandise on giving a bond, with sureties satisfactory to the collector, or, in case of judicial proceedings, satisfactory to the court, or the judge thereof, for the payment of any fine or fines so incurred: *Provided, however,* That such merchandise shall in no case be released until all accrued duties thereon shall have been paid or secured. (*See §9, Act June 10, 1890, post.*)

SEC. 14. (Relating to fraudulent or false invoices) Repealed by section 7, Act of March 3, 1883, and by section 29, Act of June 10, 1890.

To whom violations of Customs Laws reported.

SEC. 15. That it shall be the duty of any officer or person employed in the customs-revenue service of the United States, upon detection of any violation of the customs laws, forthwith to make complaint thereof to the collector of the district, whose duty it shall be promptly to report the same to the district attorney of the district in which such frauds shall be committed. Immediately upon the receipt of such complaint, if, in his judgment, it can be sustained, it shall be the duty of such district attorney to cause investigation into the facts to be made before a United States commissioner having jurisdiction thereof, and to initiate proper proceedings to recover the fines and penalties in the premises, and to prosecute the same with the utmost diligence to final judgment.

SEC. 16. (Relating to fraudulent intent.) Repealed by section 29, Act of June 10, 1890.

Petition for remission of fines, penalties or forfeitures.

SEC. 17. That whenever, for an alleged violation of the customs-revenue laws, any person who shall be charged with having incurred any fine, penalty, forfeiture, or disability other than imprisonment, or shall be interested in any vessel or merchandise seized or subject to seizure, when the appraised value of such vessel or merchandise is

not less than one thousand dollars, shall present his petition to the judge of the district in which the alleged violation occurred, or in which the property is situated, setting forth, truly and particularly, the facts and circumstances of the case, and praying for relief, such judge shall, if the case, in his judgment, requires, proceed to inquire, in a summary manner into the circumstances of the case, at such reasonable time as may be fixed by him for that purpose, of which the district attorney and the collector shall be notified by the petitioner, in order that they may attend and show cause why the petition should be refused. (*See §§292, R. S., supra.*)

Secretary of the Treasury to remit fines, penalties, or forfeitures in certain cases.

SEC. 18. That the summary investigation hereby provided for may be held before the judge to whom the petition is presented, or, if he shall so direct, before any United States commissioner for such district, and the facts appearing thereon shall be stated and annexed to the petition, and, together with a certified copy of the evidence, transmitted to the Secretary of the Treasury, who shall thereupon have power to mitigate or remit such fine, penalty, or forfeiture, or remove such disability, or any part thereof, if, in his opinion, the same shall have been incurred without willful negligence or any intention of fraud in the person or persons incurring the same, and to direct the prosecution, if any shall have been instituted for the recovery thereof, to cease and be discontinued upon such terms or conditions as he may deem reasonable and just. (*See §§292, 5293, R. S., supra.*)

Felony for officers to compromise fines, penalties or forfeitures.

SEC. 19. That it shall not be lawful for any officer or officers of the United States to compromise or abate any claim of the United States arising under the customs laws, for any fine, penalty, or forfeiture incurred by a violation thereof; and any officer or person who shall so compromise or abate any such claim, or attempt to make such compromise or abatement, or in any manner relieve or attempt to relieve from such fine, penalty, or forfeiture, shall be deemed guilty of a felony, and, on conviction thereof, shall suffer imprisonment not exceeding ten years, and be fined not exceeding ten thousand dollars; *Provided, however,* That the Secretary of the Treasury shall have power to remit any fines, penalties, or forfeitures, or to compromise the same, in accordance with existing law. (*This section construed by Act January 22, 1875, post*) (*see §§5292, 5293, R. S., supra.*)

Applications for remission of fines, penalties or forfeitures when not less than \$1,000.

SEC. 20. That whenever any application shall be made to the Secretary of the Treasury for the mitigation or remission of any fine, penalty, or forfeiture, or the refund of any duties, in case the amount involved is not less than one thousand dollars, the applicant shall notify the district attorney and the collector of customs of the district in which the duties, fine, penalty, or forfeiture accrued; and it shall be the duty of such collector and district attorney to furnish to the Secretary of the Treasury all practicable information necessary to enable him to protect the interests of the United States. (*See §§5292-5294, R. S., supra.*)

1. No remission of any penalty under the revenue laws will be made except upon application by the party in interest (T. D. 4254).

2. The Secretary of the Treasury cannot remit a judgment of a court; for example, a judgment upon custom-house bonds (T. D. 2520).

3. A claim growing out of the undervaluation of merchandise by an importer is a case for petition for remission rather than for compromise (T. D. 1675).

4. The remission of a forfeiture relieves the goods from all disability and are thereafter subject to entry and duties in the ordinary manner, unless the goods are specially prohibited, as in the case of obscene articles (T. D. 3480, 7284).

Limitations on power to Reliquidate entries.

SEC. 21. That whenever any goods, wares, and merchandise shall have been entered and passed free of duty, and whenever duties upon any imported goods, wares, and merchandise shall have been liquidated and paid, and such goods, wares, and merchandise shall have been delivered to the owner, importer, agent, or consignee, such entry and passage free of duty and such settlement of duties shall, after the expiration of one year from the time of entry, in the absence of fraud and in the absence of protest by the owner, importer, agent, or consignee, be final and conclusive upon all parties. (*See §24, Act June 10, 1890, and §1, Act March 3, 1875, post.*)

1. Section 14, Act June 10, 1890, which substantially re-enacts section 2931, Revised Statutes, makes the decision of the collector final and conclusive against all "persons," which does not include the United States, and no limitation is thereby imposed on the power of the collector to reliquidate in the interest of the Government. By section 21, Act June 22, 1874, a limitation is imposed on such power, so that no reliquidation can be made after the period of one year from the date of the original entry, where the goods have been delivered to the importer and in the absence of protest (T. D. 3972, 4089, 4588, 5667, 8115, 8695; G. A. 1304, 2411). *But if the merchandise remains in the custody of the collector the statute does not apply*, and in a recent case where the merchandise had been delivered with the stipulation that it should be regarded as constructively in the possession of the United States, it was held

that a reliquidation after the one year limit was valid (G. A. 2411; Beard *vs.* Porter, 124 U. S., Sup. Ct. Rep. 437).

2. Where protest has been made and entries are up for reliquidation thereunder, all errors in liquidation may be corrected (T. D. 8583).

3. Protests relating to *weights* do not keep an entry open or take it out of the limitation of this section, nor re-open the question of duty (G. A. 1822).

4. Where entry has been made, and the case suspended without liquidation more than one year, such entries may be liquidated, additional duties collected or refunds made (Reg. 1892, Art. 928).

5. The withdrawal from warehouse of portion of an importation, does not bar the claim for higher rate of duty on the entry as an entirety under reliquidation (T. D. 7376).

**Suits to be commenced within three years to recover
penalties or forfeitures.**

SEC. 22. That no suit or action to recover any pecuniary penalty or forfeiture of property accruing under the customs-revenue laws of the United States shall be instituted unless such suit or action shall be commenced within three years after the time when such penalty or forfeiture shall have accrued; *Provided*, That the time of the absence from the United States of the person subject to such penalty or forfeiture, or of any concealment or absence of the property, shall not be reckoned within this period of limitation.

SEC. 23. Fixes salaries of certain collectors, naval officers and surveyors.

**Secretary of Treasury to make regulations for bonded w
houses, general-order stores, &c.**

SEC. 24. That the Secretary of the Treasury shall, from time to time, make such regulations as he may deem necessary for the conduct and management of the bonded warehouses, general-order stores, and other depositories of the imported merchandise throughout the United States; all regulations or orders issued by collectors of customs in regard thereto shall be subject to revision, alteration, or revocation by him; and no warehouse shall be bonded and no general-order store established without his authority and approval. And it shall be the duty of the Secretary of the Treasury, in granting permits to establish general-order warehouses, to require such warehouse or warehouses to be located contiguous, or as near as may be, to the landing places of steamers and vessels from foreign ports; and that no officer of the customs shall have any personal ownership of, or interest in, any bonded warehouse or general-order store. (*See §§2892, 2989, R. S., supra.*)

130 ACT OF JUNE 22, 1874—WRECKED GOODS.

Cartage to be let to lowest bidder.

SEC. 25. That public cartage of merchandise in the custody of the Government shall be let after not less than thirty days' notice of such letting to the lowest responsible bidder giving sufficient security, and shall be subject to regulations approved by the Secretary of the Treasury.

This applies only to certain large ports (T. D. 11250).

Repeal of Inconsistent Acts.

SEC. 26. That all acts and parts of acts inconsistent with the provisions of this act are hereby repealed; that nothing herein contained shall affect existing rights of the United States; and in all cases in which prosecutions have been actually commenced for forfeitures incurred, the Secretary of the Treasury shall have power to make compensation, as provided in the fourth section of this act, to the persons who would, under former laws, have been entitled to share in the distribution of such forfeitures.

ACT OF JUNE 22, 1874.

(U. S. Statutes, Vol. 18, page 194.)

AN ACT to admit free of duty merchandise sunk for two years and afterward recovered.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That whenever any ship or vessel, laden with merchandise in whole or in part subject to duty, shall have been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States and within its limits, and shall have remained so sunk for the period of not less than two years, and shall be abandoned by the owners thereof, any person or persons, who may raise any portion of the cargo of such ship or vessel, shall be permitted to bring the merchandise so recovered into the port nearest to the place where such ship or vessel was so sunk free from the payment of any duty thereupon, and without being obliged to enter the same at the custom-house, under such rules and regulations as the Secretary of the Treasury may prescribe.

Section 20, Act August 28, 1894 (*post*), confers similar privileges in cases where "any person (who) shall raise such vessel" and recover therefrom any dutiable merchandise.

Section 2928, Revised Statutes (*supra*), applies to vessels which have remained sunk *less than two years*.

For notes on "wrecked goods," see that title in Schedule of Duties. See T. D. 15297.

ACT OF JANUARY 22, 1875.

(U. S. Statutes, Vol. 18, page 308.)

AN ACT declaratory of the act entitled "An act to amend the customs-revenue laws, and to repeal moieties," approved June twenty-second, eighteen hundred and seventy-four.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled. That nothing in the nineteenth section of the act entitled "An act to amend the customs-revenue laws, and to repeal moieties," approved June twenty-second, eighteen hundred and seventy-four, shall be construed to affect any authority, power, or right which might theretofore have been lawfully exercised by any court, judge, or district attorney of the United States to obtain the testimony of an accomplice in any crime against, or fraud upon the customs-revenue laws, on any trial or proceeding for a fine, penalty, or forfeiture under said laws, by a discontinuance or dismissal, or by an engagement to discontinue or dismiss any proceedings against such accomplice.

ACT OF FEBRUARY 8, 1875.

(U. S. Statutes, vol. 18, page 307.)

AN ACT to amend existing customs and internal-revenue laws, and for other purposes.

SECS. 1 to 11, Relating to "Duties upon Imports," superseded by the Acts of March 3, 1883, and October 1, 1890.

The other sections do not apply to duties upon imports.

ACT OF MARCH 3, 1875.

(U. S. Statutes, vol. 18, page 469.)

AN ACT restricting the refunding of custom duties and prescribing certain regulations of the Treasury Department.

Refund of Duties, Restrictions on Corrections of Errors of Fact in Liquidations, Limitations on.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That no moneys collected as duties on imports, in accordance with any decision, ruling, or direction previously made or given by the Secretary of the Treasury, shall, except as hereinafter provided, be refunded or repaid, unless in accordance with the judgment of a circuit or district court of the United States giving construction to the law, and from which the Attorney-General shall certify that no appeal or writ of error will be taken by the United States; or unless in pursuance of a special appropriation for the particular refund or repayment to be made: *Provided*, That whenever the Secretary shall be of opinion that such duties have been assessed and collected under an erroneous view of the facts in the case, he may authorize a re-examination and reliquidation in such case, and make such refund in accordance with existing laws as the facts so ascertained shall, in his opinion, justify; but no such reliquidation shall be allowed unless protest and appeal shall have been made as required by law: *Provided further*, That the restrictive provisions of this act shall not apply to such personal and household effects and other articles, not merchandise, as are by law exempt from duty: *And provided also*, That this act shall not affect the refund of excess of deposits based on estimated duties nor prevent the correction of errors in liquidation, whether for or against the Government, arising solely upon errors of facts discovered within one year from the date of payment, and, when in favor of the Government, brought to the notice of the collector within ten days from the date of discovery. (*See §21, Act June 22, 1874, supra, §§14, 15, and 24, Act June 10, 1890, post, and notes, clerical errors in invoices to §7, Act June 10, 1890, post*).

This section is still in force. Where a collector acted under a mistake of facts, and there is no further controversy between him

and the importers, there is no reason for any further proceedings before the Board of General Appraisers, he therefore has the right to ask for return of the protest (T. D. April 9, 1895, citing opinion of Attorney-General).

**Decisions in Customs Cases by Secretary of the Treasury
and the Courts.**

SEC. 2. That no ruling or decision once made by the Secretary of the Treasury, giving construction to any law imposing customs duties, shall be reversed or modified adversely to the United States, by the same or a succeeding Secretary, except in concurrence with an opinion of the Attorney-General recommending the same, or a judicial decision of a circuit or district court of the United States conflicting with such ruling or decision, and from which the Attorney-General shall certify that no appeal or writ of error will be taken by the United States: *Provided*, That the Secretary of the Treasury may in his discretion, decline to acquiesce in the judgment, decision, or ruling of an inferior court upon any question affecting the interests of the United States, when, in his opinion, such interests require a final adjudication of such question by the court of last resort. (*See §§13, 14, and 15, Act June 10, 1890, post.*)

The regulation of a Department of the Government is not of course to control the construction of an Act of Congress when its meaning is plain. But where there has been a long acquiescence in a regulation, and by it rights of parties for many years have been determined and adjusted, it is not to be disregarded without the most cogent and persuasive reasons (*Robertsón vs. Downing*, 127 U. S., 607). The fact that during the years between 1876 and 1885 a certain construction was placed upon a statute, is not such a long and uninterrupted acquiescence as to be controlling upon the courts (*Merritt vs. Cameron*, 137 U. S., 542). But an unbroken line of Treasury Department rulings, extending over a period of twenty-two years upon the classification of a certain imported article, is such a "long acquiescence" as to be controlling (G. A. 396).

A decision of a federal court will not be overruled by the Supreme Court after the lapse of many years, and under which a practice has grown up throughout the country, notwithstanding a Treasury Regulation is in conflict with such decision (*Schell's Exrs. vs. Fauché*, 138 U. S., 562).

SEC. 3. That the Secretary of the Treasury shall have power to make such regulations, not inconsistent with law, as may be necessary to carry this act into effect.

SEC. 4. * * * *Provided*, That in all cases where the Secretary of the Treasury shall so request the Attorney-General shall take an appeal to the Supreme Court. (*See §24, Act June 10, 1890, post.*)

ACT OF MAY 1, 1876.

(U. S. Statutes, Vol. 19, page 49.)

AN ACT to provide for the separate entry of packages contained in one importation.

Separate entry of packages contained in packed packages.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That a separate entry may be made of one or more packages contained in an importation of packed packages consigned to one importer or consignee, and concerning which packed packages, no invoice, or statement of contents or values, has been received.

Every such entry shall contain a declaration of the whole number of parcels contained in such original packed package; and shall embrace all the goods, wares, and merchandise imported in one vessel at one time for one and the same actual owner, or ultimate consignee.

1. This Act is designed to enable the owner of one or more parcels, making part of one or more "packed packages," to make an entry of his own property without entering more. If the value of his own be over \$100, an invoice shall be filed as required by section 4 of the Act of June 10, 1890, *post* (T. D. 2968).

2. *Packed packages*, containing no inclosure over \$100 in value, may be entered for Immediate Transportation (under Act June 10, 1880, *post*), upon pro forma invoice at exterior port, without bond for certified invoice (T. D. 10850).

3. Mailable matter in addressed envelopes is not a packed package (T. D. 5852).

SEC. 2. That the importer, consignee, or agent's oath prescribed by section twenty-eight hundred and forty-one of the Revised Statutes,* is hereby modified for the purpose of this Act, so as to require the importer, consignee or agent to declare therein that the entry contains an account of all the goods _____ imported in the _____ whereof _____ is master, from _____ for account of _____ which oath so modified, shall in each case, be taken on the entry of one or more packages contained in an original package. But nothing in this act contained

*Section 2841, Revised Statutes, repealed by section 29, Act June 10, 1890, *post*, see section 5 of said Act.

ACT OF JUNE 20, 1876.—CUSTOM HOUSE BONDS. 135

shall be construed to relieve the importer, consignee, or agent from producing the oath of the owner or ultimate consignee in every case, now required by law; or to provide that an importation may consist of less than the whole number of parcels contained in any packed package, or packed packages consigned in one vessel at one time, to one importer, consignee or agent. (*See §5, Act June 10, 1890, post.*)

SEC. 3. That all provisions of law inconsistent herewith are hereby repealed.

ACT OF JUNE 20, 1876.

(U. S. Statutes, Vol. 19, page 60.)

AN ACT relating to the execution of custom-house bonds.

Custom-house bonds by partnerships, how may be executed.

As amended by §70, Act August 28, 1894. That when any bond is required by law to be executed by any firm or partnership for the payment of duties upon goods, wares or merchandise, imported into the United States by such firm or partnership, the execution of such bond by any member of such firm or partnership, or for any other purpose connected with the general transaction of business at any custom house in the name of said firm or partnership, shall bind the other members or partners thereof, in like manner and to the same extent, as if such other members or partners had personally executed the same. And any action or suit may be instituted on such bond against all the members or partners of such firm, as if all of the members or partners had executed the same.

1. The statute being in derogation of the common law, must be held to a strict construction, and a bond cannot be executed by an attorney of *one member of a firm* to bind the partnership (T. D. 1483, 5580, 10178).

2. The power-of-attorney must give full authority to make the entry and sign the bond in the firm name, duly executed and signed by each member of the firm individually, as well as for the firm, and be filed with the collector (T. D. 12400).

3. Powers of attorney which contain a power of substitution are invalid; but such powers of attorney now on file may continue operative until they are revoked, or until they expire by limitation, except that the rights and privileges conferred thereby must be exercised *solely by the attorneys originally named therein*;

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also that no power of attorney shall hereafter be accepted which contains the objectionable clause of substitution (T. D. 15622).

4. A trust company as trustee may appoint an attorney for custom-house business incident to the trusteeship and to make declarations (T. D. 15507).

5. *Entries* may be signed by attorneys under the stamped name of the individual or firm, but *bonds* require written signatures, and when signed by attorney he must write out the name of his principal, followed by his own signature (T. D. 15485).

6. *Incorporated companies or chartered clubs* may act by their properly constituted corporate officers (T. D. 9001) and may sign all bonds upon presenting, under seal, evidence of official representation and authority to act. It is not necessary to affix the corporate seal to customs bonds (T. D. 13009). A corporation may, however, empower a person to act (T. D. 10124), and such attorney can take the owner's declaration (T. D. April 10, 1895).

7. General or standing powers must have filed therewith annually an affidavit by a member of the firm showing that the partnership has remained unchanged (T. D. 5099).

8. Attorneys cannot make declarations in the name of their principals. They can, however, make declaration as consignee and give bond to produce oath or declaration of owner (T. D. 15200, 13279).

9. Surety companies may be accepted as sole surety on custom-house bonds (T. D. 15533, citing provision of Act August 13, 1894).

10. Either *explicit powers of attorney* for the transaction of custom-house business, or properly indorsed bills of lading, must be produced by parties acting as agents for importers or exporters. Where a sufficient power of attorney is filed at one port, a certified copy thereof by the collector may be accepted at other ports as sufficient. When such powers are revoked, the collector at the port of revocation should promptly notify the collectors to whom certified copies had been transmitted (T. D. 9233).

EXTRACT FROM HAWAIIAN RECIPROCITY TREATY.

Exports to Hawaiian Islands.

Under article 2 of the Hawaiian Reciprocity Treaty the articles named in the following schedule, the same being the growth, manufacture, or produce of the United States of America, are admitted into all the ports of the Hawaiian Islands free of duty.

Schedule. — Agricultural implements; animals; beef, bacon, pork, ham, and all fresh, smoked, or preserved meats; boots and shoes; grain; flour, meal, and bran, bread and breadstuffs, of all kinds; bricks, lime, and cement; butter, cheese, lard, tallow; bullion; coal; cordage, naval stores including tar, pitch, resin, turpentine

raw and rectified; copper and composition sheathing; nails and bolts; cotton and manufactures of cotton bleached and unbleached, and whether or not colored, stained, painted, or printed; eggs; fish and oysters, and all other creatures living in the water, and the products thereof; fruits, nuts, and vegetables, green, dried or undried, preserved or unpreserved; hardware; hides, furs, skins, and pelts, dressed or undressed; hoop iron, and rivets, nails, spikes and bolts, tacks, brads or sprigs; ice; iron and steel and manufactures thereof; leather; lumber and timber of all kinds, round, hewed, sawed, and unmanufactured, in whole or in part; doors, sashes, and blinds; machinery of all kinds, engines and parts thereof; oats and hay; paper, stationery, and books, and all manufactures of paper or of paper and wood; petroleum and all oils for lubricating and illuminating purposes; plants, shrubs, trees, and seeds; rice; sugar, refined or unrefined; salt; soap; shooks, staves, and headings; wool and manufactures of wool, other than ready-made clothing; wagons and carts for the purposes of agriculture or of drayage; wood and manufactures of wood, or of wood and metal except furniture either upholstered or carved and carriages; textile manufactures, made of combination of wool, cotton, silk, or linen, or of any two or more of them other than when ready-made clothing; harness and all manufactures of leather; starch; and tobacco, whether in leaf or manufactured.

ACT OF AUGUST 15, 1876.

(U. S. Statutes, vol. 19, page 200.)

An ACT to carry into effect a convention between the United States of America and his Majesty the King of the Hawaiian Islands, signed on the thirtieth day of January, eighteen hundred and seventy-five.

Certain products of Hawaiian Islands to be admitted into the United States free of duty.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That whenever the President of the United States shall receive satisfactory evidence that the legislature of the Hawaiian Islands have passed laws on their part to give full effect to the provisions of the convention between the United States and his Majesty the King of the Hawaiian Islands, signed on the thirtieth day of January, eighteen hundred and seventy-five, he is hereby authorized to issue his proclamation declaring that he has such evidence; and

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thereupon, from the date of such proclamation, the following articles, being the growth and manufacture or produce of the Hawaiian Islands, to wit, arrow-root; castor oil; bananas; nuts; vegetables, dried and undried, preserved and unpreserved; hides and skins, undressed; rice; pulu; seeds; plants; shrubs, or trees; muscovado, brown, and all other unrefined sugar, meaning hereby the grades of sugar heretofore commonly imported from the Hawaiian Islands, and now known in the markets of San Francisco and Portland as "Sandwich Island sugar;" syrups of sugar-cane, melado, and molasses; tallow, shall be introduced into the United States free of duty so long as the said convention shall remain in force. (*See Act March 3, 1891, and paragraph 182½, Act Aug. 28, 1894, post.*)

1. The fact that sugars are permitted to be imported from the Hawaiian Islands free of duty under the Treaty with that Government, does not entitle sugars from certain other nations to like free entry, upon the claim, that such other nations are guaranteed by Treaty the entry of their products into the United States, upon the footing of the most favored nations (T. D. 6292, 8317, with opinion of the U. S. Supreme Court in *Bartram vs. Robinson*).

2. Products shipped from the Hawaiian Islands to another foreign port and reshipped to the United States are not free (T. D. 7428).

3. The material composing any manufacture for which free entry is sought under the treaty, must consist of the growth or production of the Islands (T. D. 4202).

4. The following articles not exempted: Taro flour (G. A. 2201), Guava jelly (T. D. 9043), Sugar cane (T. D. 7734).

5. *Rice* which is free under the treaty, is likewise free when reduced to the condition of *broken rice* in the Hawaiian Islands (T. D. 6792).

For regulations relating to importations by parcel post from Hawaii, see T. D. 2970.

ACT OF MARCH 1, 1879.

(U. S. Statutes, vol. 20, page 327)

AN ACT to amend the laws relating to Internal Revenue.

Special Taxes on Dealers in Liquors.

SEC. 4. * * * * That retail dealers in liquors shall pay twenty-five dollars. Every person who sells, or offers for sale, foreign or domestic distilled spirits, wines, or malt liquors, otherwise than as hereinafter provided, in less quantities than five wine gallons at the same time, shall be regarded as a retail dealer in liquors. Wholesale liquor dealers shall each pay one hundred dollars. Every person

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who sells, or offers for sale, foreign or domestic distilled spirits, wines, or malt liquors, otherwise than as herein-after provided, in quantities of not less than five wine gallons at the same time, shall be regarded as a wholesale liquor dealer. * * * * Retail dealers in malt liquors shall pay twenty dollars. Every person who sells, or offers for sale, malt liquors in less quantities than five gallons at one time, but who does not deal in spirituous liquors, shall be regarded as a retail dealer in malt liquors. Wholesale dealers in malt liquors shall pay fifty dollars. Every person who sells, or offers for sale, malt liquors in quantities of not less than five gallons at one time, but who does not deal in spirituous liquors at wholesale, shall be regarded as a wholesale dealer in malt liquors.

* * * * *

SEC. 14 Amends sections 3362 and 3377 of the Revised Statutes, *supra*.

Cigars and Cigarettes—how to be packed.

SEC. 16. Amended section 3392 of the Revised Statutes, which section is further amended by section 32, Act October 1, 1890, *q. v.*

SEC. 23. That whenever in any of the foregoing sections of this act the Revised Statutes are referred to, it shall be held to mean the "edition of eighteen hundred and seventy-eight."

ACT OF MARCH 3, 1879.

(U. S. Statutes, Vol. 20, page 360.)

AN ACT making Appropriation for the service of the Post Office Department for the fiscal year ending June thirtieth, eighteen hundred and eighty, and for other purposes.

Printed matter and books imported by Mail.

SEC. 17. * * * Printed matter other than books received in the mails from foreign countries under the provisions of postal treaties or conventions shall be free of customs duty, and books which are admitted to the international mails exchanged under the provisions of the Universal Postal Union Convention may, when subject to

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customs duty, be delivered to addresses in the United States under such regulations for the collection of duties as may be agreed upon by the Secretary of the Treasury and Postmaster-General. (See §4, *Act June 10, 1890* and §§10 and 11, *Act August 28, 1894, post.*)

SEC. 18. That the term "circular" is defined to be a printed letter, which, according to internal evidence, is being sent in identical terms to several persons. A circular shall not lose its character as such, when the date and the name of the addressed and of the sender shall be written therein, nor by the correction of mere typographical errors in writing.

SEC. 19. That "printed matter" within the intendment of this act is defined to be the reproduction upon paper, by any process except that of handwriting, of any words, letters, characters, figures, or images, or of any combination thereof, not having the character of an actual and personal correspondence.

1. THE IMPORTATION OF DUTIABLE MERCHANDISE BY MAIL IS PROHIBITED and subjects the goods to seizure. Where the violation is not willful and the amount of duty does not exceed \$25, the articles may be released, for the first offense, upon payment of a "fine" equal to the duty (T. D. 12270, 14873, 15549, section 5293, Revised Statutes, *supra*, *Von Coltzhausen vs. Nazro*, 107 U. S., 215; G. A. 2761), for any subsequent offense a fine will be imposed equal to the appraised value of the merchandise (Art. 305, Reg. 1892). In the case of *printed matter* where the duty does not amount to fifty cents, the duty may be remitted (T. D. 12083). Importations from countries having special packet-post treaties are not subject to seizure (T. D. 12053, note 2, *post*). Where the importer is dissatisfied with the action of the collector he should apply to the Secretary of the Treasury, under section 5293, *supra*, who alone has power to remit the penalty or forfeiture (*Von Coltzhausen vs. Nazro, supra*). The Board of General Appraisers has no jurisdiction (G. A. 2761).

All importations valued at over \$100 are subject to the provisions of section 4, Act June 10, 1890, post. (T. D. 13531).

"Any lottery ticket or any advertisement of any lottery," are prohibited from importation by section 10, *Act August 28, 1894, post.* Lottery matter of any kind, foreign or domestic, are subject to seizure and must be forwarded to dead letter office for destruction (T. D. 12047, 14880, 15046).

Any books entitled to free entry may be imported by mail (T. D. 11819, 11936), but any obscene book, in whatever language printed, is absolutely prohibited from importation by mail or otherwise, under penalty (T. D. 9039). See sections 10, 11, *Act August 28, 1894, post.*)

2. Regulations under PACKET-POST TREATIES: For Barbadoes and The Bahamas (T. D. 8641), British Guiana (T. D. 12417), Canada (T. D. 8726, 11912), Republic of Columbia (T. D. 9442), Costa Rica (T. D. 10009), Honduras (T. D. 8791), Hawaii (T. D. 9270), Leeward Islands (T. D. 9368), Jamaica (T. D. 8512), Mexico (T. D. 8977), Republic of Salvador (T. D. 9463), Windward Islands (T. D. 12507).

ACT OF JUNE 10, 1880.*

(U. S. Statutes, Vol. 21, page 173.)

AN ACT to amend the statutes in relation to immediate transportation of dutiable goods and for other purposes.

Ports from which dutiable merchandise may be transported without appraisement.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That when any merchandise, other than explosive articles, and articles in bulk not provided for in section four^f of this act, imported at the ports of New York, Philadelphia, Boston, Baltimore, Portland, and Bath, in Maine, Chicago, Port Huron, Detroit, New Orleans, Norfolk, Charleston, Savannah, Mobile, Galveston, Pensacola, Florida, Cleveland, Toledo, and San Francisco, shall appear by the invoice or bill of lading and manifest of the importing vessel to be consigned to and destined for either of the ports specified in the seventh section of this act, the collector at the port of arrival shall allow the said merchandise to be shipped immediately after the entry prescribed in section two of this act has been made.

1. Additional ports having had the privilege of this act conferred upon them by subsequent legislation, a list of the same will be found in the Appendix.

2. *Free goods* are also entitled to the privileges of this act. The bond must be for double the total value of the invoice. This applies also whenever the invoice contains both free and dutiable goods (T. D. 11897).

3. Gunpowder, detonators, matches, or any dangerous or explosive substances cannot be transported in bond (T. D. 5912, 13082, 13107).

4. *Percussion caps* used for sporting purposes only, are not explosive articles, and not included in the list of explosives, and may be forwarded in bond (T. D. 9564). See also section 2962, Revised Statutes, and notes, *supra*.

5. Sugars to be sampled at original port of entry (T. D. 11289).

6. The requirements of section 5, Act August 28, 1894 (*post*), relative to marking, branding, and stamping not to be enforced at the exterior port (T. D. 11906).

Special Regulations, T. D. 13750, 11289.

*This act amended by Act February 23, 1887, which will be found immediately following section 11 of this act.

†The word "four" changed to "five" by Act June 14, 1880, U. S. Statutes, 1879-80, page 198.

Entry of the merchandise.

SEC. 2. That the collector at the port of first arrival shall retain in his office a permanent record of such merchandise so to be forwarded to the port of destination, and such record shall consist of a copy of the invoice and an entry whereon the duties shall be estimated as closely as possible on the merchandise so shipped, but no oaths shall be required on the said entry. Such merchandise shall not be subject to appraisement and liquidation of duties at the port of first arrival, but shall undergo such examination as the Secretary of the Treasury shall deem necessary to verify the invoice; and the same examination and appraisement thereof shall be required and had at the port of destination as would have been required at the port of first arrival if such merchandise had been entered for consumption or warehouse at such port.

1. **ENTRY AT THE FIRST PORT** of arrival must be made by the owner, agent or consignee (T. D. 4775, 7934, 8807, 9558, 9237, 9885, 10205, 10310, 11134, 10636, 10976, 11259, 13454, section 1, Act June 10, 1890). In the absence of consular invoice entry may be made on *pro-forma* invoice (T. D. 9742) and without bond where the value does not exceed \$100 (T. D. 10293). Entry by *proforma* invoice at the first port is not binding (G. A. 968), but similar entry at port of delivery is *binding*, although a consular invoice may subsequently show a lower valuation (T. D. 10034).

2. **ENTRY AT THE PORT OF DELIVERY** (interior port) must be made under all the requirements of an original port (T. D. 10636), and the collector at the interior port will decide all questions as to the proper consignee at his port (T. D. 4379, 7905, 8023, 10310, 10426, 10636, 10976, 11259, 11506, 13454), where the ocean bill of lading does not declare either originally or by indorsement the consignee at interior ports, but the bill of lading and entry are conjoined as a unit, and the entry discloses the consignee, duly signed by the consignee at the first port, it may be accepted the same as an indorsement on the bill of lading (T. D. 13088, 13453, 13454, 13455). As to report of entries to Department, see T. D. 15357.

3. **ENTRIES—general provisions relating to—** Cannot include different consignments for different ultimate consignees, although imported by same vessel, and for same destination (T. D. 12174, 13728); cannot be made for further transportation under this act, but after entry for warehouse, goods may be withdrawn for transportation in bond (T. D. 9724); cannot be made for portion of importation for "I. T." and portion for consumption (T. D. 7552, 12174), nor for portion, leaving balance as unclaimed (T. D. 7584). May be made at *first port* for consumption or warehouse, if importer prefers (Reg. 1892, Art. 421), and at *final port* under any form allowed for direct importations (T. D. 10583, 11917); may be made for portion of invoice in case of short shipment or delay in transportation (T. D. 12157); may be made for *packed packages* under this act (T. D. 10850, Act March 1, 1876, *supra*).

After the expiration of twenty-four hours after the notice from the transportation company, of the arrival of the goods, the collector should issue a general order and take possession of the merchandise, without regard to the cause which prevented the importers from making entry in due time (T. D. 9485, 10273).

Collectors and other customs officers cannot act as agents for importers. Entries must be made where the merchandise arrives by the owner, agent, or consignee (T. D. 10036).

4. ALLOWANCES.—Claims for *short shipment or deficiency* must be made at the *final port* (T. D. 14004, section 2921, Revised Statutes, *supra*). No allowance is made for goods lost or stolen in course of transportation (T. D. 8296, 9333, 14534), but allowance is made for loss or injury “by accidental fire or other casualty” (section 2984, Revised Statutes, *supra*). *Abandonment* for damage on the voyage of importation may be made within ten days after entry at the *final port* (T. D. 1351, 2339, 5911, 11113, section 23, Act June 10, 1890, *post*).

5. LIEN FOR FREIGHT on merchandise entered under this act must be filed at the *final port* of entry (T. D. 5353, 14093, 15066), and the lien may be for either ocean or land transportation, or both (T. D. 14093, 14472, section 2981, Revised Statutes, *supra*). Notice of intention to file a lien for freight at the interior port may be given to the collector at the exterior port, who shall thereupon notify the collector at the interior port (T. D. 15091).

6. The period for bonded immediate-transportation goods in warehouse runs from date of importation at *port of first arrival* (Seeberger *vs.* Schweyer, 153 U. S., 609, cited in T. D. 14986, sec. 20, Act June 10, 1890).

Special Regulations, T. D. 12777, 14212, 14483.

Transportation by designated Common Carriers.

SEC. 3. That such merchandise shall be delivered to and transported by common carriers, to be designated for this purpose by the Secretary of the Treasury, and to and by none others; and such carriers shall be responsible to the United States as common carriers for the safe delivery of such merchandise to the collector at the port of its destination; and before any such carriers shall be permitted to receive and transport any such merchandise, they shall become bound to the United States in bonds of such form and amount, and with such condition, not inconsistent with law, and such security as the Secretary of the Treasury shall require.

1. Common carriers bonded under this act are liable for any delay in transporting and making prompt report and safe delivery of all merchandise (T. D. 7238).

2. Certificates of delivery of immediate transportation of goods at port of destination may be given either after the goods have been entered, or after they have been taken possession of by the customs officer under general order (T. D. 5570, note 3 to section 2).

3. The transportation bond cannot be cancelled by reason of goods being lost *in transitu* until after conclusive proof of absolute loss has been furnished (T. D. 644).

Special Regulations, T. D. 13931, 14212, 14425.

Invoices in quadruplicate required—how to be used for entry.

SEC. 4. That sections 2853* and 2855 of the Revised Statutes of the United States be, and the same are hereby, so amended as to require that all invoices of merchandise

* Section 2853, R. S., repealed by section 29, Act June 10, 1890, *post*. Section 2 of that act provides for quadruplicate invoices.

imported from any foreign country and intended to be transported without appraisement to any of the ports mentioned in the seventh section of this act, shall be made in quadruplicate; and that the consul, vice consul, or commercial agent, to whom the same shall be produced, shall certify each of said quadruplicates under his hand and official seal in the manner required by section 2855 of the Revised Statutes, and shall then deliver to the person producing the same two of the quadruples, one to be used in making entry at the port of first arrival of the merchandise in the United States, and one to be used in making entry at the port of destination, file another in his office, there to be carefully preserved and as soon as practicable transmit the remaining one to the collector or surveyor of the port of final destination of the merchandise: *Provided, however,* That no additional fee shall be collected on account of any service performed under the requirements of this section.

For consular regulations relating to quadruplicate invoices, see T. D. 10302.

Methods of Transportation.

SEC. 5. Amended by Act February 23, 1887, to read as follows: That merchandise transported under the provisions of this act shall be conveyed in cars, vessels, or vehicles securely fastened with locks or seals, under the exclusive control of the officers of the customs; and merchandise may also be transported under the provisions of this act by express companies on passenger-trains, in safes, "pouches," and trunks, which shall be of such size, character, and description and secured in such manner as shall be from time to time prescribed by the Secretary; and in cases where merchandise shall be imported in boxes or packages too large to be included within the safes, trunks, or "pouches" as prescribed, such merchandise may be transported under the provisions of this act by such express companies, "corded and sealed," in such manner as shall from time to time be prescribed by the Secretary of the Treasury; and "passengers" baggage and effects arriving at any of the ports specified in section one of this act, which shall appear by the manifest of the importing vessel, or other satisfactory evidence, to be destined to any of the ports specified in the seventh section, may also be transported by express companies under the provisions of this act to any of the ports specified in the seventh section thereof, in such manner and under such rules and regulations as the Secretary of the Treasury may prescribe; and merchandise such as pig-iron, spiegel iron, scrap-iron, iron-ore, railroad-iron, and similar articles commonly transported upon platform or flat cars may be transported under

the provisions of this act upon such platform or flat cars; and the weight of such merchandise so transported shall be ascertained in all cases before shipment, and ordinary railroad seals [scales] may be used for such purposes; and inspectors shall be stationed at proper points along the designated routes, or upon any car, vessel, vehicle, or train, at the discretion of the Secretary of the Treasury, and at the expense of the companies, respectively. Such merchandise shall not be unladen or transshipped between the ports of first arrival and final destination, unless authorized by the regulations of the Secretary of the Treasury in cases which may arise from a difference in the gauge of railroads, or "where the route is bonded for both land and water carriage," or from accidents, or from legal intervention, or when, by reason of the length of the route, the cars, after due inspection by customs officers, shall be considered unsafe or unsuitable to proceed further, or from low water, ice, or other unavoidable obstruction to navigation; and in no case shall there be permitted any breaking of the original packages of such merchandise.

Blocks of marble entitled to the privilege of this act (T. D. 12170), but bottles in bulk are excluded (T. D. 7988, 8001).

Direct transfer from importing vessel.

SEC. 6. Amended by Act July 2, 1884, to read as follows: That merchandise so destined for immediate transportation shall be transferred, under proper supervision, directly from the importing vessel to the car, vessel, or vehicle specified in the entry provided for in section two of this act.

Ports to which merchandise may be transported.

SEC. 7. That the privilege of immediate transportation shall extend to the ports of New York and Buffalo, in New York; Burlington, in Vermont; Boston, in Massachusetts; Providence and Newport, in Rhode Island; New Haven, Middletown and Hartford, in Connecticut; Philadelphia and Pittsburg, in Pennsylvania; Baltimore, Crisfield and Annapolis, in Maryland; Wilmington and Seaford, in Delaware; Salem, Massachusetts; Georgetown in the District of Columbia; Norfolk, Petersburg and Richmond, in Virginia; Wilmington and Newbern, in North Carolina; Charleston and Port Royal, in South Carolina; Savannah and Brunswick, in Georgia; New Orleans, in Louisiana; Portland and Bath, in Maine; Portsmouth, in New Hampshire; Chicago, Cairo, Alton and Quincy, in Illinois; Detroit, Port Huron and Grand Haven, in Michigan; Saint Louis, Kansas City and Saint Joseph, in Missouri; Saint Paul, in Minnesota; Cincinnati, Cleveland and Toledo, in

Ohio; Milwaukee and Lacrosse, in Wisconsin; Louisville, in Kentucky; San Francisco, San Diego and Wilmington, in California; Portland, in Oregon; Memphis, Nashville and Knoxville, in Tennessee; Mobile, in Alabama; and Evansville, in Indiana; and Galveston, Houston, Brownsville, Corpus Christi, and Indianola, in Texas; Omaha, in Nebraska; Dubuque, Burlington, and Keokuk, in Iowa; Leavenworth, in Kansas; Tampa Bay, Fernandina, Jacksonville, Cedar Keys, Key West, and Apalachicola, in Florida: *Provided*, That the privilege of transportation herein conferred shall not extend to any place at which there are not the necessary officers for the appraisement of merchandise and the collection of duties

1. Additional ports having had the privilege of this act conferred upon them by subsequent legislation, a list of the same will be found in the Appendix.

2. A bonded warehouse is not necessary at an interior port designated under this section in order to entitle such port to the benefit of the act (T. D. 9218).

Repeal provisions.

SEC. 8. That sections twenty-nine hundred and ninety, twenty-nine hundred and ninety-one, twenty-nine hundred and ninety-two, twenty-nine hundred and ninety-three, twenty-nine hundred and ninety-four, twenty-nine hundred and ninety-five, twenty-nine hundred and ninety-six and twenty-nine hundred and ninety-seven of the Revised Statutes be and the same are hereby repealed.

Limitation on time of shipment.

SEC. 9. That no merchandise shall be shipped under the provisions of this act after such merchandise shall have been landed ten days from the importing vessel, and merchandise not entered within such time shall be sent to a bonded warehouse by the collector as unclaimed, and held until regularly entered and appraised.

The merchandise *must be actually shipped* within the ten days, and, if carried to the warehouse, cannot remain there longer than ten days from the landing and be afterwards forwarded under the act (T. D. 5555). Sundays and holidays are included in counting the ten days' limitation (T. D. 9815).

Lien for Freight on imported goods.

SEC. 10. See section 2981 of the Revised Statutes, *supra*, as amended by this section.

Time Act to take effect.

SEC. 11. That this act shall take effect and be in force from and after the first day of July, anno Domini eighteen hundred and eighty.

Amendment.

The above Act of June 10, 1880, amended by the Act of February 23, 1887, as follows:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of the act entitled "An act to amend the statutes in relation to the immediate transportation of dutiable goods, and for other purposes," approved June tenth, eighteen hundred and eighty, be, and the same are hereby, so amended as to allow merchandise liable to specific rates of duty only to be entered for immediate transportation without appraisement to any of the ports mentioned in the seventh section of said act, although the same may not appear by the invoice, bill of lading, or manifest of the importing vessel to be consigned to or destined for either of said ports, when the consignee at the port of first arrival shall make written application therefor to the collector, giving the name of the person at the port or destination to whom he desires the merchandise to be consigned; and whenever such application and entry shall be made, the original invoice presented by the consignee at the port of first arrival shall be forwarded, with a copy of the transportation entry, to the col[1]ector at the port of destination; and a copy of such invoice shall be retained on file at the port of first arrival. The original invoice so forwarded shall be treated as the only invoice of the merchandise upon which entry shall be made at the port of destination, and the person making such entry shall be held responsible for the statements contained therein in the same manner as if the merchandise had been originally consigned to him: *Provided, however,* That the privileges herein conferred shall not extend to any merchandise the duties upon which, or any portion thereof, depend upon the value of such merchandise: *And provided further,* That such privilege shall be granted only in cases where no part of the merchandise shall have been landed prior to entry for immediate transportation as aforesaid.

ACT OF FEBRUARY 8, 1881.

(U. S. Statutes, Vol. 21, page 321.)

AN ACT to amend the law relative to the seizure and forfeiture of vessels for breach of the revenue laws.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That no vessel used by any person or corporation, as common carriers, in the transaction of their business as such common carriers, shall be subject to seizure or forfeiture by force of the provisions of title thirty-four of the Revised Statutes of the United States unless it shall appear that the owner or master of such vessel, at the time of the alleged illegal act, was a consenting party or privy thereto.

ACT OF AUGUST 1, 1882.

(U. S. Statutes, Vol. 22, page 181.)

AN ACT to amend the statutes in relation to copyright.

Designs for Molded Decorative Articles, Tiles, Plaques, or Articles of Pottery or metal, Copyrighted.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That manufacturers of designs for molded decorative articles, tiles, plaques, or articles of pottery or metal subject to copyright may put the copyright mark prescribed by section 4962 of the Revised Statutes, and acts additional thereto, upon the back or bottom of such articles, or in such other place upon them as it has heretofore been usual for manufacturers of such articles to employ for the placing of manufacturers, merchants, and trade-marks thereon. (*See §1, Act June 18, 1874, supra, and Act March 3, 1891, post.*)

ACT OF JANUARY 9, 1883.

(U. S. Statutes, Vol. 22, page 402.)

AN ACT to permit grain brought by Canadian farmers to be ground at mills in the United States adjacent to Canadian territory under such rules and regulations as may be prescribed by the Treasury Department.

Grain brought by Canadian Farmers to be ground by mills in the United States, not liable to Duty.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That grain brought into the United States in wagons or other ordinary road vehicles by farmers residing in the Dominion of Canada, to be ground by mills owned by citizens of the United States, shall not be deemed to be imported, or liable to import duties: *Provided*, That such grain shall be brought into the United States under such regulations as the Treasury Department may prescribe to prevent fraud and evasion, and shall be returned as in like manner provided by such regulations: *And provided, further*, That entry shall be made of and duties paid upon all such grain as shall be taken or received by mill-owners as tolls for such grinding, under like regulations provided by the Treasury Department.

For regulations see T. D. 5546, 5591.

The Act cannot be extended to grain from Mexico (T. D. 10985).

ACT OF MARCH 2, 1883.

(U. S. Statutes, Vol. 22, page 451.)

AN ACT to prevent the importation of adulterated and spurious teas.

Importation of Adulterated Teas Prohibited.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act it shall be unlawful for any person or persons or corporations to import or bring into the United States any merchandise for sale as

tea, adulterated with spurious leaf or with exhausted leaves, or which contains so great an admixture of chemicals or other deleterious substances as to make it unfit for use; and the importation of all such merchandise is hereby prohibited. (*See §6.*)

Inspection of Teas—Examination as to purity.

SEC. 2. That on making entry at the custom house of all tea or merchandise described as tea imported into the United States, the importer or consignee shall give a bond to the collector of the port that such merchandise shall not be removed from warehouse until released by the custom house authorities, who shall examine it with reference to its purity and fitness for consumption; and that for the purpose of such examination samples of each line in every invoice shall be submitted by the importer or consignee to the examiner, with his written statement that such samples represent the true quality of each and every part of the invoice, and accord with the specification therein contained; and in case the examiner has reason to believe that such samples do not represent the true quality of the invoice, he shall make such further examination of the tea represented by the invoice, or any part thereof, as shall be necessary; *Provided*, That such further examination of such tea shall be made within three days after entry thereof has been made at the custom house; *And provided further*, That the bond above required shall also be conditioned for the payment of all custom house charges which may attach to such merchandise prior to its being released or destroyed (as the case may be) under the provisions of this act.

1. The inspection of tea cannot be made upon "overland" canister samples sent in advance of the shipment. The inspection must be made upon the samples drawn from the packages in banded warehouse after importation (T. D. 7036).

2. Tea may be entered for immediate transportation without appraisement or for warehouse and immediate transportation, and shipped to the port of final destination under the usual regulations, and the examination will be made at the port of destination (T. D. 6246).

3. Notice of lien for freight on teas must be filed before the delivery of the teas to the importer under the bond for their storage for the purpose of inspection (T. D. 5703).

Re-inspection of Teas—when to be made.

SEC. 3. That if, after an examination, as provided in section 2, the tea is found by the examiner not to come within the prohibition of this act, a permit shall at once be granted to the importer or consignee declaring the tea free from control of the custom authorities; but if on examination such tea, or merchandise described as tea, is found, in the opinion of the examiner, to come within the prohibitions of this act, the importer or consignee shall be

immediately notified, and the tea, or merchandise described as tea, so returned, shall not be released by the custom-house, unless on a re-examination called for by the importer or consignee, the return of the examiner shall be found erroneous: *Provided*, That should a portion of the invoice be passed by the examiner, a permit shall be granted for that portion, and the remainder held for further examination, as provided in section four.

Arbitration—Exportation or destruction of rejected teas.

SEC. 4. That in case of any dispute between the importer or consignee and the examiner, the matter in dispute shall be referred for arbitration to a committee of three experts, one to be appointed by the collector, one by the importer, and the two to choose a third, and their decision shall be final; and if upon such final re-examination, the tea shall be found to come within the prohibitions of this act, the importer or consignee shall give a bond, with securities satisfactory to the collector to export said tea, or merchandise described as tea, out of the limits of the United States, within a period of six months after such final re-examination; but if the same shall not have been exported within the time specified, the collector, at the expiration of that time, shall cause the same to be destroyed.

1. After tea has been rejected by the committee of arbitrators, no relief can be granted. The tea must be exported within the stipulated time or be destroyed (T. D. 6685, 12290).

2. The prohibition extends to tea for private use of the importer (T. D. 6854).

3. Condemned tea may be withdrawn for transportation and immediate exportation (T. D. 15600).

By whom examination shall be made.

SEC. 5. That the examination and appraisement herein provided for shall be made by duly qualified appraiser of the port at which said tea is entered, and when entered at ports where there are no appraisers, such examination and appraisement shall be made by the revenue officers to whom is committed the collection of duties, unless the Secretary of the Treasury shall otherwise direct.

Exhausted leaves defined.

SEC. 6. That leaves to which the term "exhausted" is applied in this act shall mean and include any tea which has been deprived of its proper quality, strength, or virtue by steeping, infusion, decoction, or other means.

SEC. 7. Expired by limitation.

SEC. 8. That the Secretary of the Treasury shall have the power to enforce the provisions of this act by appropriate regulations.

TARIFF ACT OF MARCH 3, 1883.

(U. S. Statutes, Vol. 22, page 488.)

AN ACT to reduce internal revenue taxation, and for other purposes.

SECS. 1, 2, AND 3, relating to Special Internal Revenue Taxes, superseded by Sec. 26, *et seq.* of Act of October 1, 1890, *post.*

Internal Revenue Tax on Cigars and Cigarettes.

SEC. 4. * * * On cigars of all description, made of tobacco or any substitute therefor, three dollars per thousand; on cigarettes weighing not more than three pounds per thousand, fifty cents per thousand; on cigarettes weighing more than three pounds per thousand, three dollars per thousand. * * *

Remainder of Act superseded by Act of October 1, 1890.

ACT OF JUNE 26, 1884.—“SHIPPING ACT.”

(U. S. Statutes. Vol. 23, page 53.)

AN ACT to remove certain burdens on the American merchant marine and encourage the American foreign carrying trade, and for other purposes.

* * * * *

Withdrawal free of duty of supplies for vessels of the U. S.

SEC. 16. All articles of foreign production needed, and actually withdrawn from bonded warehouses, for supplies not including equipment of vessels of the United States engaged in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, may be so withdrawn free of duty, under such regulations as the Secretary of the Treasury may prescribe. (*For other*

ACT OF JUNE 26, 1884—"SHIPPING ACT." 153

drawback provisions relating to vessels see §§10 and 15, Act June 19, 1886; §§7 and 22, Act August 28, 1894; and title "vessels" in the Schedule of Duties.)

1. Merchandise which has remained in warehouse more than three years from the date of importation, cannot be withdrawn as supplies without payment of duty (T. D. 8822).

2. Wash basins, soap dishes, table and bed linen, table ware, furniture, carpets, etc., are classed as articles of equipment, and excluded from the benefits of this section (T. D. 9776, 9787).

3. Manilla rope for repair of rigging, etc., while on the voyage, held to be equipment and not entitled to rebate under this section, but see Sec. 8, Act Aug. 28, 1894, *post* (T. D. 6457, 7242 and 7289).

4. Paint taken on the voyage for use on the vessel is considered part of her *supplies* and entitled to rebate (T. D. 7199), and salt for use on a voyage in preservation of vessels' timbers (T. D. 6520).

5. Where free withdrawal has been denied, the owner, master, or consignee of the vessel may file protest within ten days after payment of the duties, and within thirty days after such payment appeal to the Secretary of the Treasury, to whom the protest should be forwarded (T. D. 15506).

Drawback on foreign materials used in building vessels for Foreign account.

SEC. 17. When a vessel is built in the United States for foreign account, wholly or partly of foreign materials on which import duties have been paid, there shall be allowed on such vessel, when exported, a drawback equal in amount to the duty paid on such materials, to be ascertained under such regulations as may be prescribed by the Secretary of the Treasury. Ten per centum of the amount of such drawback so allowed shall, however, be retained for the use of the United States by the collector paying the same. (*See §7, Act August 28, 1894, post.*)

1. This section is not repealed or superseded by section 22, Act August 28, 1894, and the ten per cent. retention is valid under this section (T. D. 11725), but see T. D. 15559.

2. A small vessel built in the United States for foreign account and exported on board of another vessel would be entitled to the benefits of this section T. D. 9916.

For regulations and forms, see T. D. 12470, 15560, 15611, 15613.

Amending Section 2966 Revised Statutes.

SEC. 24. That section 2966 of the Revised Statutes be amended by striking out the words "propelled in whole or in part by steam;" so that said section as amended shall read as follows:

When merchandise shall be imported into any port of the United States from any foreign country in vessels, and it shall appear by the bills of lading that the merchandise so imported is to be delivered immediately after the entry of the vessel, the collector of such port may take possession of such merchandise and deposit the same in bonded ware-

154 ACT OF JUNE 26, 1884—"SHIPPING ACT."

house; and when it does not appear by the bills of lading that the merchandise so imported is to be immediately delivered, the collector of the customs may take possession of the same and deposit it in bonded warehouse, at the request of the owner, master, or consignee of the vessel, on three days' notice to such collector after the entry of the vessel. (*See §2966 R. S., supra.*)

Amending Section 2872 Revised Statutes.

SEC. 25. That section 2872 of the Revised Statutes be amended by adding thereto the following:

When the license to unload between the setting and rising of the sun is granted to a sailing-vessel under this section, a fixed, uniform, and reasonable compensation may be allowed to the inspector or inspectors for service between the setting and rising of the sun, under such regulations as the Secretary of the Treasury may prescribe, to be received by the collector from the master, owner, or consignee of the vessel, and to be paid by him to the inspector or inspectors. (*See §2872 R. S., supra.*)

Refund or remission of fines, &c., illegally assessed, upon application to Secretary of Treasury within one year.

SEC. 26. That whenever any fine, penalty, forfeiture, exaction, or charge arising under the laws relating to vessels or seamen has been paid to any collector of customs or consular officer, and application has been made within one year from such payment for the refunding or remission of the same, the Secretary of the Treasury, if on investigation he finds that such fine, penalty, forfeiture, exaction, or charge was illegally, improperly, or excessively imposed, shall have the power, either before or after the same has been covered into the Treasury to refund so much of such fine, penalty, forfeiture, exaction, or charge as he may think proper, from any moneys in the Treasury not otherwise appropriated. (*See §§5293, 5294 R. S., supra.*)

1. Act June 10, 1896, Section 29, repeals sections 2931, 2932, 3012½ and 3013 of the Revised Statutes, but the Act makes no provision for the repayment of a *tonnage tax* improperly or illegally exacted. The refund of *tonnage tax* may be paid by the Secretary of the Treasury under the provisions of this section if, on investigation, he finds that the tax was "illegally, improperly or excessively" imposed, and if the Commissioner of Navigation shall have first decided that such tax was erroneously or illegally exacted (T. D. 10284, with opinion of the U. S. Attorney-General, T. D. 13416).

2. The "investigation" to be made by the Secretary of the Treasury as contemplated by the statute, is limited to cases of fines, penalties, etc., exacted by, and directly paid to, the customs and consular officers themselves, without the intervention of a Court. But where the imposition of the fines or penalty is by the judgment of a Court of competent jurisdiction, the statute does

ACT OF JUNE 19, 1886—"SHIPPING ACT." 155

not give the Secretary of the Treasury a power of remission (T. D. 7198, with opinion of the U. S. Attorney-General).

3. The omission in this section to require a protest by the applicant, as a foundation for the refunds therein mentioned, was deliberate, and the section does not require that a protest shall have accompanied the payment of the fine, etc., a refunding of which is sought (T. D. 6721).

* * * * *

Amending Section 2776 Revised Statutes.

SEC. 29. That section 2776 of the Revised Statutes is hereby amended by adding thereto the following:

Provided, That vessels arriving at a port of entry in the United States, laden with coal, salt, railroad iron, and other like articles in bulk, may proceed to places within that collection district to be specially designated by the Secretary of the Treasury, by general regulations or otherwise, under the superintendence of customs officers, at the expense of the parties interested, for the purpose of unloading cargoes of the character before mentioned. (*See §2776 R. S., supra, and notes.*)

* * * * *

ACT OF JULY 2, 1884.

(From U. S. Statutes, vol. 23, page 63.)

AN ACT to amend an act entitled "An Act to amend the statutes in relation to immediate transportation of dutiable goods, and for other purposes," approved June 10, 1880.

See Act June 10, 1880, §6, as amended, *supra*.

ACT OF JUNE 19, 1886—"SHIPPING ACT."

(U. S. Statutes, vol. 24, page 79.)

AN ACT to abolish certain fees for official services to American vessels, and to amend the laws relating to shipping commissioners, seamen, and owners of vessels, and for other purposes.

* * * * *

Drawback on Bituminous Coal for vessel's fuel.

SEC. 10. That the provision of Schedule N of "An act to reduce internal-revenue taxation, and for other purposes," approved March third, eighteen hundred and

eighty-three, allowing a drawback on imported bituminous coal used for fuel on vessels propelled by steam, shall be construed to apply only to vessels of the United States:

1. The provision for drawback construed by this act is held to be repealed by the Act of October 1, 1890, and accordingly no drawback is allowed on coal imported under the latter act (T. D. 10378, opinion of the Attorney-General).

The provision of Schedule "N" (paragraph 417), Act of March 3, 1883, allowing, as amended by this act, a drawback of seventy-five cents a ton is not repealed by the provision in Schedule N, paragraph 432, of the Act of October 1, 1890, which merely imposes a duty of seventy-five cents a ton on imported coal, but the drawback, less one per cent. retention, is continued in force by the proviso to section 25 of said Act (October 1, 1890), relating to drawbacks "allowed under existing law" (*Allen vs. United States*, District Court, 52 Fed. Rep., 575, affirmed by Circuit Court of Appeals; *United States vs. Allen*, 58 Fed. Rep., 864). But a writ of *certiorari* was granted by the Supreme Court, and pending the decision of the Supreme Court the ruling of T. D. 10378, *supra*, remains in force. But entries for such drawback may be accepted, conditional upon such entries being considered null and void should the decision of the Circuit Court of Appeals be reversed by the Supreme Court (T. D. 14989, 14999, 15047, 15560). Act of Aug. 28, 1894, *post* (par. 318½), reduces the duty on bituminous coal to 40 cts. per ton.

The following decisions are dependent upon the decision of the Supreme Court, as stated above:

2. The drawback on bituminous coal is a specific sum of seventy-five cents per ton, which is not subject to any retention for the use of the United States (T. D. 5873).

3. Allowance of drawback cannot be made on coal *not entered or notified* for export before the lading thereof on board the exporting vessel (T. D. 6853).

4. Tug-boats and ferry-boats and local steamers, and lighters propelled by steam, plying in the harbor, although not documented as vessels of the United States, are entitled to the drawback on bituminous coal (T. D. 6079, 6569).

5. The drawback cannot be allowed on coal furnished for the use of revenue vessels (T. D. 7680), nor on coal used on pleasure yachts (T. D. 7178).

For regulations, see T. D. 5752, 5812, 6853, 6955, 10812.

Tax on Tonnage.

SEC. 11. That section fourteen of "An act to remove certain burdens on the American merchant marine and encourage the American foreign carrying-trade, and for other purposes," approved June twenty-sixth, eighteen hundred and eighty-four, be amended so as to read as follows:

SEC. 14. That in lieu of the tax on tonnage of thirty cents per ton per annum imposed prior to July first, eighteen hundred and eighty-four, a duty of three cents per ton, not to exceed in the aggregate fifteen cents per ton in any one year, is hereby imposed at each entry on all ves-

sels which shall be entered in any port of the United States from any foreign port or place in North America, Central America, the West India Islands, the Bahama Islands, the Bermuda Islands, or the coast of South America bordering on the Caribbean Sea, or the Sandwich Islands, or Newfoundland; and a duty of six cents per ton, not to exceed thirty cents per ton per annum, is hereby imposed at each entry upon all vessels which shall be entered in the United States from any other foreign ports, not, however, to include vessels in distress or not engaged in trade: *Provided*, That the President of the United States shall suspend the collection of so much of the duty herein imposed, on vessels entered from any foreign port, as may be in excess of the tonnage and light-house dues, or other equivalent tax or taxes, imposed in said port on American vessels by the Government of the foreign country in which such port is situated, and shall, upon the passage of this act, and from time to time thereafter as often as it may become necessary by reason of changes in the laws of the foreign countries above mentioned, indicate by proclamation the ports to which such suspension shall apply, and the rate or rates of tonnage-duty, if any, to be collected under such suspension: *Provided, further*, That such proclamation shall exclude from the benefits of the suspension herein authorized the vessels of any foreign country in whose ports the fees or dues of any kind or nature imposed on vessels of the United States, or the import or export duties on their cargoes, are in excess of the fees, dues, or duties imposed on the vessels of the country in which such port is situated, or on the cargoes of such vessels; and sections forty-two hundred and twenty-three and forty-two hundred and twenty-four, and so much of section forty-two hundred and nineteen of the Revised Statutes as conflicts with this section, are hereby repealed.

See section 26 of the Act of June 26, 1884, and note No. 1.

See T. D. 14531, 14532, 14541, 14542, 14571, 14585, 14651, 14664, 14668, 14678, 15086, 15298, 15444.

Certain drawback provisions extended to vessels in the fisheries or whaling business.

SEC. 15. That the provisions of sections 2510 and 2511* of the Revised Statutes, as the sections of Title 33 are numbered in "An act to reduce internal revenue taxation and for other purposes," approved March 3, 1883, and the provisions of section 16 of "An act to remove certain burdens on the American merchant marine, and encourage the

* Now sections 7 and 8, Act August 28, 1894, see notes under said sections.

American foreign carrying-trade, and for other purposes," approved June 26, 1884, shall apply to the construction, equipment, repairs, and supplies of vessels of the United States employed in the fisheries or in the whaling business, in the same manner as to vessels of the United States engaged in the foreign trade.

ACT OF AUGUST 2, 1886.

(U. S. Statutes, vol. 24, page 208.)

AN ACT defining butter, also imposing a tax upon and regulating the manufacture, sale, importation and exportation of oleomargarine.

* * * * *

Imported Oleomargarine—Internal Revenue Tax.

SEC. 10. That all oleomargarine imported from foreign countries shall, in addition to any import duty imposed on the same, pay an internal revenue tax of fifteen cents per pound, such tax to be represented by coupon stamps as in the case of oleomargarine manufactured in the United States. The stamps shall be affixed and canceled by the owner or importer of the oleomargarine while it is in the custody of the proper custom-house officers; and the oleomargarine shall not pass out of the custody of said officers until the stamps have been so affixed and canceled, but shall be put up in wooden packages, each containing not less than ten pounds, as prescribed in this act for oleomargarine manufactured in the United States, before the stamps are affixed; and the owner or importer of such oleomargarine shall be liable to all the penal provisions of this act prescribed for manufacturers of oleomargarine manufactured in the United States. Whenever it is necessary to take any oleomargarine so imported to any place other than the public stores of the United States for the purpose of affixing and canceling such stamps, the collector of customs of the port where such oleomargarine is entered shall designate a bonded warehouse to which it shall be taken, under the control of such customs officer as such collector may direct; and every officer of customs who permits any such oleomargarine to pass out of his custody or control without compliance by the owner or importer thereof with the provisions of this section relating

thereto, shall be guilty of a misdemeanor, and shall be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years. Every person who sells or offers for sale any imported oleomargarine, or oleomargarine purporting or claimed to have been imported, not put up in packages and stamped as provided by this act, shall be fined not less than five hundred dollars nor more than five thousand dollars, and be imprisoned not less than six months nor more than two years.

1. Provision is made for the collection of an internal revenue tax of 15 cts. per lb. in addition to the import duty imposed by paragraph 194, Act August 28, 1894, under the head of "Butter, and substitutes therefor," 4 cts. per lb.

2. Section 3 imposes special annual tax. Retail dealers in oleomargarine, \$48. Wholesale dealers, \$480. Manufacturers, \$600. Manufacturers commencing business subsequent to 30th of June in any year, \$500.

ACT OF FEBRUARY 23, 1887.

(U. S. Statutes, Vol. 24, page 411.)

AN ACT to amend section 5 of the act entitled "An Act to amend the statutes in relation to immediate transportation of dutiable goods, and for other purposes," approved June 10, 1880.

See section 5 of Act June 10, 1880, as amended, *supra*.

ACT OF FEBRUARY 23, 1887.

(U. S. Statutes, Vol. 24, page 414.)

AN ACT to amend an act entitled "An Act to amend the statutes in relation to the immediate transportation of dutiable goods, and for other purposes," approved June 10, 1880.

See Act June 10, 1880, as amended, *supra*.

CUSTOMS ADMINISTRATIVE ACT.*

APPROVED JUNE 10, 1890—IN EFFECT AUGUST 1, 1890.

(U. S. Statutes, Vol. 28, page 181.)

AN ACT to simplify the laws in relation to the collection of the revenues.

Who deemed Consignee and Owner of imported merchandise.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all merchandise imported into the United States shall, for the purpose of this act, be deemed and held to be the property of the person to whom the merchandise may be consigned; but the holder of any bill of lading consigned to order and endorsed by the consignor shall be deemed the consignee thereof; and in case of the abandonment of any merchandise to the underwriters the latter may be recognized as the consignee. (See §§2785, 2786, 2787, 3058, Revised Statutes, *supra*, and proviso in §29, of this Act.)

1. BILL OF LADING ESTABLISHES RIGHT TO MAKE ENTRY.

All merchandise must be consigned to a resident consignee of the United States (T. D. 7481, 14019) and a bill of lading is necessary to establish the right to make entry (T. D. 10150, 14194, 15602), when a bill of lading, duly indorsed, is accepted by the collector, he is protected as to any rival claims to ownership, (T. D. 7890, 8202) and is required to permit entry and withdrawal to any person presenting the proper bill of lading, regardless of any notice of claims against the goods by consignors (T. D. 14194).

2. AS TO CONSIGNEES IN BILLS OF LADING—ENTRY BY:

When the bill of lading consigns the goods—

to a person named therein and not to “*order*” or to “*assigns*,” the bill of lading is not negotiable, and entitles only the person named to make entry (T. D. 7481, 7810, 7955).

to “*order*,” entitles any endorsee, or any holder of the bill of lading endorsed by the consignor in blank, to make entry (T. D. 7890, 8110, 8807, 10150, 12412, 15207).

to a person or “*assigns*,” that person or any assignee, may make entry (*id.*).

to *care* of a person, such person cannot make entry, But if

*The Act of June 10, 1890, known as the “Customs Administrative Act” held to be constitutional (G. A. 1342).

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- to "A," New York direct, for "B," Chicago, "A" may make entry (T. D. 2762).
- to resident attorney of a *foreign partnership*, such attorney may indorse and entitle indorsee to make entry (T. D. 7890), or the attorney may make entry under T. D. 8490, or under Section 2787, Revised Statutes *supra* (T. D. 9432).
- to a resident of the United States, but absent from the port of entry, his duly authorized agent may make entry (T. D. 8420).
- to a *domestic corporation*, entry may be made by proper corporate officer in his corporate capacity, but not as agent (T. D. 9001, 13037).
- to a foreign corporation, with none of its corporate officers residing in the United States, entry cannot be made by branch of such corporation or otherwise (T. D. 7771, 7810, 7890, 10432, 14019. Sections 2785-2787, Revised Statutes *supra*).
- to a banker (named) or "*order*" for advances, such banker may transfer, by indorsement, to actual importer (T. D. 7810).
- to the "*agent*" of a railroad company, is not valid for entry. It is not a distinct designation of the consignee, for any employee of the company would be entitled to claim consigneeship of the goods (T. D. 15602).

3. *Where consignee refuses to enter or has disappeared*, the consignor cannot make entry, and the goods cannot be returned to the shipper unless the consignee makes entry for exportation (T. D. 7092, 11302, 14341). But the mention of the name of such consignee in the invoice does not impair the right of the holder of a bill of lading to "*order*" to make entry (T. D. 12895).

4. **REAL AND PRETENDED CONSIGNEES.**—Merchandise is to be regarded as the property of the person to whom it is consigned, until it becomes plainly apparent that such person is not the real consignee, but is a broker or forwarder, or one who has no relation to the transaction except to act as an intermediate between the consignor and the actual consignee for the entry of the goods. In that case the government should demand of the real party in interest, the ultimate consignee, in reference to the existence of any other invoice, etc. (Section 16), and if such information is refused then entry should be refused (T. D. 11471; G. A. 2938), and the provision of Section 2787 Revised Statutes (*supra*) should be enforced whenever an entry is made on bill of lading consigned to any person other than the actual owner or ultimate consignee of the merchandise (T. D. 12412); but brokers who act as agents to deliver goods to the *consumers* may be regarded as the ultimate consignees for customs purposes (T. D. 11903).

5. Merchandise not entered within the period allowed by law for the discharge of cargo, will be taken possession of by the collector as unclaimed (Reg. 1892, Art. 275, Sections 2789, 2926, 2966, Revised Statutes, *supra*).

6. Customs Agents of railroads at frontier ports may make entry of goods consigned to them by invoice or manifest without oath other than of the agent (T. D. 8811, 11816).

7. Bills of lading stamped "*not negotiable*," in the hands of

the proper holders, are accepted for entry (T. D. 7955).

For entries by partnerships, and by powers of attorney, see Act June 20, 1876 and notes. *supra*.

For entries for immediate transportation, see Act June 10th, 1880, Section 2 and notes. *supra*.

For entries of wrecked goods, see Section 2928 Revised Statutes and notes, *supra*.

Regulations in T. D. 13709, 14255.

Invoices—number required—currencies in—who to sign.

SEC. 2. That all invoices of imported merchandise shall be made out in the currency of the place or country from whence the importations shall be made or if purchased in the currency actually paid therefor, shall contain a correct description of such merchandise, and shall be made in triplicate or in quadruplicate in case of merchandise intended for immediate transportation without appraisement, and signed by the person owning or shipping the same, if the merchandise has been actually purchased, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer, or owner. (*See* §2837 Revised Statutes, and §4, Act June 10, 1880, *supra*.)

1. The value of foreign moneys in invoices is to be computed according to the value of the standard coins as proclaimed by the Secretary of the Treasury under the provisions of Section 25, Act Aug. 28, 1894, *post*, regardless of the value of any paper currencies (T. D. 10453; G. A. 211) and the values so fixed are conclusive, and all parties interested are bound thereby, and the collector's decision in accordance therewith is not subject to protest nor review by court. If any error in adopting a wrong standard, rule, or mode of computation, or in any other way, is alleged to have been committed, there is but one method of correction, that is, to appeal to the Department itself. * * * the whole subject is confided by the law exclusively to the jurisdiction of the executive officers charged with the duty, and their action cannot be otherwise questioned (U. S. *vs.* Klingenberg, 153 U. S., 102 affirming Hedden *vs.* Merritt, 115 U. S. 25; G. A. 2716, 2732). In every case where an invoice is made out in a depreciated currency, as compared with the coin standard, the consul will certify the percentage of depreciation (T. D. 11314, 11609, 11625, 11661, 11800, 14287, 14957; G. A. 1813), and where such invoices are not so accompanied by consular certificate entry may be permitted under bond to produce the certificate, and such cases must be reported to the department (T. D. 15060).

Rulings on Currencies. Austria, T. D. 11641, 12577, 13422, 13474, 13495, 14270. France, T. D. 13041. Italy, T. D. 12740, 13511. Persia, G. A. 2510. Russia, T. D. 11800, G. A. 1274. Spain, T. D. 11809.

2. Where invoices specify values in more than one currency, the currency of the country from whence the importation is made is the basis of dutiable value (T. D. 11273, affirming G. A. 211; see also T. D. 10218, 11641). In the case of purchased goods, entry must be made in the currency actually paid for the goods, as the section provides (G. A. 2210, held for review; T. D. 14280).

3. Pro forma invoices are binding on the importer, and no

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reduction can be made from entered value for difference in currency or rate in certified invoice (G. A. 1787). For immediate transportation entry a *pro forma* invoice is binding only when used for entry at final port (G. A. 262, 968, see note 2 to Section 4).

4. Description of the goods must be correctly given in the invoice and importers are held to the invoice statement, and protests are of no avail where goods, claiming to differ from invoice description, have passed out of the possession of the Government (G. A. 1643, see note 1 (h) to Section 14).

5. No allowance can be made for depreciation of currency in case of shipments valued at less than \$100 (which do not require consular invoice for entry) unless accompanied by consular certificate of depreciation (T. D. 15435).

6. Consignment of goods, procured otherwise than by purchase, from many manufacturers, cannot be embraced in a single invoice (T. D. 13711).

Declaration to the invoice at or before shipment of the goods.

SEC. 3. That all such invoices shall, at or before the shipment of the merchandise, be produced to the consul, vice consul, or commercial agent of the United States of the consular district in which the merchandise was manufactured or purchased as the case may be, for export to the United States, and shall have indorsed thereon, when so produced, a declaration signed by the purchaser, manufacturer, owner, or agent, setting forth that the invoice is in all respects correct and true, and was made at the place from which the merchandise is to be exported to the United States; that it contains, if the merchandise was obtained by purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, and the actual cost thereof and of all charges thereon, as provided by this act; and that no discounts, bounties, or drawbacks are contained in the invoice but such as have been actually allowed thereon; and when obtained in any other manner than by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States in the principal markets of the country from whence exported; that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which the manufacturer or owner making the declaration would have received, and was willing to receive, for such merchandise sold in the ordinary course of trade, in the usual wholesale quantities, and that it includes all charges thereon as provided by this act; and the actual quantity thereof; and that no different invoice of the merchandise mentioned in the invoice so produced has been or will be furnished to any one. If the merchandise was actually purchased, the declaration shall also contain a statement that the currency in which such invoice is made out is that which was actually paid

for the merchandise by the purchaser. (*See §§2844, 2855, R. S. supra and §8 of this Act.*)

1. *Declarations may be made* by actual purchasers or their agents, exporters or their agents, sellers, commission merchants, but must be made as agents, not as owners (T. D. 3901, 3943, 8415, 9599, 10210, 10614, 12749,) or banker who has advanced money on the goods and holds bill of lading, issued in his name alone, may make the declaration (T. D. 12611).

Consular Certificates.—Several invoices for one consignee for goods *purchased* in one consular district, and shipped in one consignment, may be embraced in one consular certificate (T. D. 9599, 12602), but goods "*procured otherwise than by purchase*" must have separate invoice for each lot and signed by the manufacturer, owner, or agent (T. D. 13711).

Where merchandise is purchased in Dublin and shipped from Spain to the United States via England, the invoice should be certified by the consul at Dublin, the place of purchase (T. D. 14954).

At ports where there are *no consuls* the declaration may be taken before two reputable merchants (T. D. 3775, 11965, 14874, Sec. 2844, Revised Statutes, *supra*).

2. While this section provides that the invoice must be presented to the consul for verification "*at or before*" the shipment, it is entirely within the discretion of the consul to investigate the *bona fide* of the transaction and to verify the actual shipment of the goods before he signs the invoice (T. D. 15604). And consuls should refuse to certify invoices presented *after* shipment, except in the cases provided for in Article 637, Consular Regulations, 1888 (T. D. 15616).

Consular invoices required on entry of merchandise—Affidavit explaining its absence—Pro forma invoices.

SEC. 4. That, except in case of personal effects accompanying the passenger, no importation of any merchandise exceeding one hundred dollars in dutiable value shall be admitted to entry without the production of a duly-certified invoice thereof as required by law, or of an affidavit made by the owner, importer, or consignee, before the collector or his deputy, showing why it is impracticable to produce such invoice; and no entry shall be made in the absence of a certified invoice, upon affidavit as aforesaid, unless such affidavit be accompanied by a statement in the form of an invoice, or otherwise, showing the actual cost of such merchandise, if purchased, or if obtained otherwise than by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; which statement shall be verified by the oath of the owner, importer, consignee, or agent desiring to make entry of the merchandise, to be administered by the collector or his deputy, and it shall be lawful for the collector or his deputy to examine the deponent under oath touching the sources of his knowledge, informa-

tion, or belief in the premises, and to require him to produce any letter, paper, or statement of account, in his possession, or under his control, which may assist the officers of customs in ascertaining the actual value of the importation or any part thereof; and in default of such production when so requested, such owner, importer, consignee, or agent shall be thereafter debarred from producing any such letter, paper, or statement for the purpose of avoiding any additional duty, penalty, or forfeiture incurred under this act, unless he shall show to the satisfaction of the court or the officers of the customs, as the case may be, that it was not in his power to produce the same when so demanded; and no merchandise shall be admitted to entry under the provisions of this section unless the collector shall be satisfied that the failure to produce a duly certified invoice is due to causes beyond the control of the owner, consignee, or agent thereof: *Provided*, That the Secretary of the Treasury may make regulations by which books, magazines, and other periodicals published and imported in successive parts, numbers, or volumes, and entitled to be imported free of duty, shall require but one declaration for the entire series. And when entry of merchandise exceeding one hundred dollars in value is made by a statement in the form of an invoice the collector shall require a bond for the production of a duly certified invoice. (See §§2847, 2848, *Revised Statutes, Act June 20, 1876, supra, Act September 30, 1890, post, and §16 of this Act.*)

1. CERTIFIED INVOICES FOR ENTRY.

Merchandise, whether free or dutiable, except personal baggage, exceeding \$100 in dutiable value, cannot be admitted to entry without duly authenticated invoice, or bond for its production (T. D. 13098, 14790. *Phelps vs. Siegfried*, 142 U. S., 602), and this applies also to importations by mail from countries having parcel post treaties (T. D. 13531, Act March 3, 1879). No allowance can be made for depreciation of currency in invoices under \$100 unless accompanied by consular certificate of depreciation (T. D. 15435).

Exceptions—Where certified invoices not required—

not required for goods, dutiable or free, in transit for exportation, but destination, description and aggregate value must appear by invoice, manifest or bill of lading (T. D. 9378, 9619, 13901, 13913, 15348).

nor for goods shipped between ports of the United States through foreign territory. Consular endorsement on vessel's manifest is sufficient (T. D. 14346).

nor for *specie* transmitted in the regular method of foreign exchange as money. Bill of lading and statement is sufficient (T. D. 11895).

2. PRO FORMA INVOICES.

“*Statement in form of an invoice*” when received for entry. Are only received where it has become impossible to produce the

consular invoice upon which the goods were shipped, and if the goods are deliberately shipped without such invoice, a *pro forma* will not be received (T. D. 8360, 8389, 9742, 10115.) The *pro forma* does not necessarily have to be made out abroad. It may be made by the importer (T. D. 4338).

Where the dutiable value does not exceed \$100, entry may be made by *pro forma* invoice, without bond to produce consular invoice, unless the collector believes the importation was purposely broken up into small values (T. D. 10293, 10579, 11457, 12420, 12472, 12882. Sec. 2859 Revised Statutes, *supra*). But such entry does not dispense with the necessity for an appraisement (G. A. 1915).

Where the certified invoice contains clerical errors entitling the importer to relief, although such error may not be "manifest," entry may be permitted upon *pro forma* invoice (T. D. 13412).

The *pro forma* invoice is binding, although the consular invoice may subsequently show a lower valuation (T. D. 10034, G. A. 198, 1222), or may show a different currency or lower basis of computation (G. A. 1787). But the consular invoice may be substituted before the entry is concluded (T. D. 15644). The *pro forma* is subject to the provisions of Sec. 7, similar to a consular invoice (G. A. 198).

Entry by *pro forma* invoice under immediate transportation act (June 10, 1880, *supra*) is not binding at the first port of arrival, but if entry is made at final port of delivery under *pro forma* invoice it is binding (G. A. 262, 968).

3. ENTRY BY APPRAISEMENT.

Special entry by appraisement without invoice may be allowed with the approval of the Secretary of the Treasury, where goods are invoiced in excess of market value by foreign manufacturer with intent to defraud the importer (Reg. 1892, Art. 921).

4. TRUST COMPANIES AS SURETY.

A corporation, other than a trust company, can in no event be accepted as surety (T. D. 11268, 11718). See Act June 20, 1876, *supra*.

Declarations to entry by owner, importer, consignee, or agent—Forms of.

SEC. 5. That whenever merchandise imported into the United States is entered by invoice, one of the following declarations, according to the nature of the case, shall be filed with the collector of the port, at the time of entry by the owner, importer, consignee, or agent; which declaration so filed shall be duly signed by the owner, importer, consignee, or agent, before the collector, or before a notary public or other officer duly authorized by law to administer oaths and take acknowledgments, who may be designated by the Secretary of the Treasury to receive such declarations and to certify to the identity of the persons making them, under regulations to be prescribed by the Secretary of the Treasury; and every officer so designated shall file with the collector of the port a copy of his official signature and seal: *Provided*, That if any of the invoices or

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bills of lading of any merchandise imported in any one vessel, which should otherwise be embraced in said entry, have not been received at the date of entry, the declaration may state the fact, and thereupon such merchandise of which the invoices or bills of lading are not produced shall not be included in such entry, but may be entered subsequently. (*See §§2781, 2842, 2846, 2849 Revised Statutes; Act May 1, 1876; Act June 20, 1876, supra; Act September 30, 1890, post; note 2 to §1 of this Act and notes to this section, page 169.*)

Declaration of consignee, importer, or agent.

I _____, do solemnly and truly declare that I am the consignee (importer or agent) of the merchandise described in the annexed entry and invoice; that the invoice and bill of lading now presented by me to the collector of _____ are the true and only invoice and bill of lading by me received of all the goods, wares, and merchandise imported in the _____ whereof _____ is master, from _____, for account of any person whomsoever for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know or believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purports to have been made; and that if at any time hereafter I discover any error in the said invoice, or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly declare that to the best of my knowledge and belief [insert the name and residence of the owner or owners] is [or are] the owner (or owners) of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost (if purchased) or the actual market value or wholesale price (if otherwise obtained) at the time of exportation to the United States in the principal markets of the country from whence imported of the said goods,

wares, and merchandise, and includes and specifies the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other or different discount, bounty, or drawback but such as has been actually allowed on the same.

Declaration of owner in cases where merchandise has been actually purchased.

I, _____ do solemnly and truly declare that I am the owner of the merchandise described in the annexed entry and invoice; that the entry now delivered by me to the collector of _____ contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me, in the _____ whereof _____ is master, from _____; that the invoice and entry which I now produce contain a just and faithful account of the actual cost of the said goods, wares, and merchandise and include and specifies the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other discount, drawback, or bounty but such as has been actually allowed on the same; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I further solemnly and truly declare that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that to the best of my knowledge and belief the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made; and that if at any time hereafter I discover any error in the said invoice or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

Declaration of manufacturer or owner in cases where merchandise has not been actually purchased.

I, _____, do solemnly and truly declare that I am the owner (or manufacturer) of the merchandise described in the annexed entry and invoice; that the entry now delivered by me to the collector of _____ contains a

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just and true account of all the goods, wares, and merchandise imported by or consigned to me in the _____, whereof _____ is master, from _____; and that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that nevertheless the invoice which I now produce contains a just and faithful valuation of the same, at their actual market value or wholesale price, at the time of exportation to the United States, in the principal markets of the country from whence imported for my account (or for account of myself or partners); that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and is the price which I would have received and was willing to receive for such merchandise sold in the ordinary course of trade in the usual wholesale quantities; that the said invoice contains also a just and faithful account of all the cost of finishing said goods, wares, and merchandise to their present condition, and includes and specifies, the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs and charges incident to placing said goods, wares, and merchandise in condition packed ready for shipment to the United States, and no other discount, drawback, or bounty but such as has been actually allowed on the said goods, wares, and merchandise; that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly declare that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if at any time hereafter I discover any error in the said invoice, or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

1. Consignees' declaration must be signed before a duly authorized officer at the port where the merchandise has arrived, and at the time of entry, and not before (T. D. 8917, 10036).

The declaration may be certified to by surveyors or their deputies, as well as by collectors and their deputies, or by a notary public (T. D. 10120, 10121, 10175). Notaries cannot act for use at any port other than that at which they reside, unless specially authorized in each particular case (T. D. 10108, 10151, 12756, 14582, 15004).

No entry can be legally made of goods consigned to non-resi-

dents of the United States and declarations cannot be filed by such persons (T. D. 14019).

Attorneys cannot make declarations in the name of the principals. They can, however, make declarations as consignee and give bond to produce oath or declaration of owner (T. D. 13279, 15200).

2. Entries for *consumption* may be completed on the posting in the custom-house of the vessel's arrival (T. D. 12089, 12419), but entries for *warehouse* shall not be *passed* before the date is noted thereon of the entry at the custom-house of the importing vessel (T. D. 12419).

3. Entries or declarations made by owners not residing at the port where the goods are delivered:

Where the vessel enters first at another port and declarations are taken at that port by the owner of goods on board, destined to another port, such declarations may be received for entry at the port of delivery immediately after the vessel has arrived in port and made her preliminary entry.

Where the vessel arrives direct from a foreign port and makes entry through the officer designated under Act June 5, 1894, the declaration may be received for entry before the master of the vessel reports to the custom-house and deposits his manifest (T. D. 15593).

4. Customs officers cannot act as agents for importers for custom-house business (T. D. 1325, 10036), but may prepare entry papers for immigrants and small importers without charge (T. D. 8207, 14496), and may send certificates of exportation, of non-delivery, etc., to non-residents on application (T. D. 11286, 11454).

5. False statement under declarations must be prosecuted under section 9 (T. D. 12412).

Penalty for making false declaration.

SEC. 6. That any person who shall knowingly make any false statement in the declarations provided for in the preceding section, or shall aid or procure the making of any such false statement as to any matter material thereto, shall, on conviction thereof, be punished by a fine not exceeding five thousand dollars, or by imprisonment at hard labor not more than two years, or both, in the discretion of the court: *Provided*, That nothing in this section shall be construed to relieve imported merchandise from forfeiture by reason of such false statement or for any cause elsewhere provided by law. (*See §22 of this Act; §§2840, 5292, K. S. supra.*)

Addition to invoice to make market value of goods actually purchased.—Additional duty or forfeiture for undervaluation.—Invoice or entered value is the minimum limit for assessment of duty.

SEC. 7. That the owner, consignee, or agent of any imported merchandise which has been actually purchased, may, at the time when he shall make and verify his written

entry of such merchandise, but not afterwards, make such addition in the entry to the cost or value given in the invoice, or pro forma invoice, or statement in form of an invoice, which he shall produce with his entry, as in his opinion may raise the same to the actual market value or wholesale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same has been imported ; but no such addition shall be made upon entry to the invoice value of any imported merchandise obtained otherwise than by actual purchase ; and the collector within whose district any merchandise may be imported or entered, whether the same has been actually purchased or procured otherwise than by purchase, shall cause the actual market value or wholesale price of such merchandise to be appraised ; and if the appraised value of any article of imported merchandise shall exceed by more than ten per centum the value declared in the entry, there shall be levied, collected, and paid, in addition to the duties imposed by law on such merchandise, a further sum equal to two per centum of the total appraised value for each one per centum that such appraised value exceeds the value declared in the entry ; and the additional duties shall only apply to the particular article or articles in each invoice which are undervalued ; and if such appraised value shall exceed the value declared in the entry more than forty per centum, such entry may be held to be presumptively fraudulent, and the collector of customs may seize such merchandise and proceed as in cases of forfeiture for violations of the customs laws ; and in any legal proceedings which may result from such seizure the fact of such undervaluation shall be presumptive evidence of fraud, and the burden of proof shall be on the claimant to rebut the same, and forfeiture shall be adjudged unless he shall rebut said presumption of fraudulent intent by sufficient evidence : *Provided*, That the forfeitures provided for in this section shall apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles in each invoice which are undervalued : *And provided further*, That all additional duties, penalties, or forfeitures, applicable to merchandise entered by a duly certified invoice shall be alike applicable to goods entered by a pro forma invoice or statement in form of an invoice. The duty shall not, however, be as-

sessed upon an amount less than the invoice or entered value. (See §§2840, 2948, Revised Statutes; §1, Act March 3, 1875, and §21, Act June 22, 1874, *supra*.)

NOTE

1. The Basis of assessment for duties.
 - (a) values.
 - (b) quantity and weight.
2. The entered value.
3. Addition in entry to value of goods actually purchased.
4. Ascertainment of dutiable value—appraisement.
5. The additional duty for under-valuation.
 - (a) the nature of the duty.
 - (b) the class of goods subject to the duty.

NOTE

- (c) how the duty is assessed.
- (d) cases where the duty accrues.
- (e) cases where the duty does not accrue
6. Seizure and forfeiture for under-valuation.
7. Remedies.
8. Clerical errors in invoices, etc.
 - (a) general provisions.
 - (b) errors corrected.
 - (c) errors, so-called, not corrected.

1. THE BASIS OF ASSESSMENT FOR DUTIES.

(a) *Values.* The duty shall not be assessed upon an amount less than the invoice or "entered value" which controls the collector in the assessment of the duty. The appraiser, however, is not prevented by this provision from returning a less value than the invoice (T. D. 10065; G. A. 316, 871). The value at the date of exportation to the United States is that which establishes the basis of appraisements (Reg. 1892, Art. 302), and the dutiable value or determined value of merchandise subject to *ad valorem* duty is legally based upon and derived from three separate valuations—the "invoice value," the "entered value," and the "appraised value," and whichever one of these values shall prove to be the greatest must be taken and held to be the dutiable value (T. D. 9714).

(b) *Quantity and Weight.* Duties must be assessed on the actual quantity or weight arriving in the country (T. D. 5974, 9305, and Supreme Court cases there cited; also T. D. 10177, 12198; G. A. 2604), for no merchandise which does not arrive in a port of entry can be treated as "imported" (T. D. 12184). For damage allowances see Section 23 of this act, Section 2984 Revised Statutes *supra*, and note to paragraph 244 "Schedule" page 449. For short shipment and goods deficient see Section 2921 Revised Statutes *supra*.

Rules for computing value on weight: If the goods are invoiced at a price per pound or ton, then such price shall be the unit of "invoice or entered value" to which the section refers, and the appraised value cannot be less, but may be advanced beyond such unit of value (T. D. 4502, 8159, 9305).

Where a *lump sum* is paid for the goods, without regard to the number of pounds or tons landed, then "duty shall not be levied upon an amount less than that of the invoice or entered value." (T. D. 8591, 9305, 10177.)

Where deficiency of weight by evaporation enhances the value proportionately, the dutiable value may be obtained by dividing the total entered value by the number of pounds landed, and the appraiser will make a corresponding addition to invoice value. (T. D. 9305, G. A. 245.)

A trade custom of estimating weight cannot be considered as against actual weight (G. A. 2382).

2. THE ENTERED VALUE.

The law requires the owner, consignee, or agent, to enter his merchandise at the invoice value thereof, and under this section permits him to make addition in the entry to the value of goods

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“*actually purchased*,” but does not permit any deduction therefrom. The legal entered value, therefore, must be either the invoice value alone, or that value plus the addition in the entry (T. D. 9714), and the importer is bound by values specified in invoices and entries, and the latter is complete after declaration thereto, and cannot thereafter be either amended or withdrawn. (T. D. 4335, 5645, 5692, 7875, 14770; G. A. 316. See note 2, Section 4 for effect of entry by *pro forma* invoice; note 8 under this section for correction of errors in invoices, entries, or liquidation).

3. ADDITION IN ENTRY TO VALUE OF GOODS ACTUALLY PURCHASED.

“*Actually purchased*” refers only to purchases by or for the importer who enters the goods and makes the declaration as “owner by actual purchase.” It does not relate to independent transactions in a foreign country where the goods are purchased by foreigners and sent to the United States for their account. (T. D. 1139; G. A. 1199, 1567, 1801, 2489.)

The addition to value must be made “at the time of entry, but not afterwards,” and any information furnished voluntarily and in good faith as to the market value after entry has no bearing to avoid the additional duty (T. D. 3788, 8954, 9991; G. A. 182), and the addition must be made on the entry in a manner to guide the liquidating officer, and not mere marks to indicate an *intention* to advance the value (G. A. 1802).

The effect of making the addition sufficient to make market value only releases the importer from the imposition of the additional duty for under-valuation, and does not condone or excuse the offense of invoicing goods at fraudulent prices (T. D. 8013).

Additions made under duress—The addition must be made *voluntarily* by the importer, free from any moral duress or influence on part of customs officials (G. A. 2042; T. D. 9752, citing opinion *in extenso*, Robertson *vs.* Frank, 132 U. S. 17; G. A. 2042). Where an invoice is not in due form, entry may be required on *pro forma* invoice, but additions to value, in any shape, cannot be made a condition of entry (G. A. 2346, 2347), and customs officers will not question values or omissions of charges, etc., in entries (T. D. 14674).

Where importer advances value to conform to a former appraisement of similar goods pending the board’s decision on said appraisement, it is not an example of *duress* in case the board does not sustain the re-appraisement (G. A. 2470).

The privilege of adding to value has no field for operation where duties are specific only not dependent upon value (T. D. 12074).

4. ASCERTAINMENT OF DUTIABLE VALUE—APPRaisal.

The appraising officers may adopt any reasonable and proper means of ascertaining the dutiable value of imported merchandise, and they are to determine the country of export and the principal market thereof. (See Sections 10, 11, 13, 19, and notes to this act; note 1 (a) and note 5 (b) to this section).

Appraisers will notify the consul what action was taken on any invoice upon which the consul had noted an opinion as to the value of the goods, and in all cases where invoice values are successfully advanced the respective consul will be notified (T. D. 12283), and reports from consuls should be used in appraisals to make such reports admissible in evidence in case of suit. (Auffmordt *vs.* Hedden, 137 U. S. 310.)

5. THE ADDITIONAL DUTY FOR UNDER-VALUATION.

(a) *The nature of the duty.*—It is not a *penal* duty, or in the

nature of a punishment for an offense, and the Secretary of the Treasury has no power to remit the same (T. D. 7308, 7583, 8013, 13941), unless it accrued by reason of manifest clerical errors (T. D. 7973, note 8 *post*). It becomes a part of the regular duty and no power but Congress can remit it (T. D. 2596, 15599). It is a *personal* debt and is not impaired by the goods having left the possession of the importer (T. D. 3435), nor in case the goods are exported for drawback, for the additional duty cannot be refunded as drawback (T. D. 11754, opinion Attorney-General). Nor does the remission of duty on goods destroyed by casualty under Sec. 2984, Revised Statutes, include this additional duty. (T. D. 15102). But, if necessary to protect the revenue, the goods under-valued, or the whole or part of the invoice or importation *shall be held* until payment of the duty (T. D. 6369, 7583; see also T. D. 99 for *lien* for duty citing *Harris vs. Dennie*, 3 Peters 302).

(b) *The class of goods subject to the duty.*—All goods, the appraised value of which shall exceed the value declared in the entry by 10% are subject to the duty irrespective of the rate of duty levied thereon (T. D. 11806), and as only goods paying an *ad valorem* rate of duty, or a duty based upon value, are appraised, no other class of goods are subject to the duty (T. D. 4232, 12074); whether the entry is by certified invoice or *pro forma* invoice the duty attaches for under-valuation (T. D. 9544; G. A. 198); but where the appraiser does not advance the value at time of appraisal when entry is made by *pro forma* invoice and the certified invoice subsequently received shows the advance in value, the duty does not accrue. (Reg. 1892, Art. 892; see also T. D. 10598, 11507).

(c) *How the duty is assessed.*—The duty is assessed upon the *appraised value* only, and not upon charges and commissions (T. D. 13941. *Sampson vs. Peaslee*, 20 Howard, 571, *Passavant vs. U. S.*, 148, U. S., 214), and upon the individual article or articles so under-valued in each invoice (T. D. 8703, 10593), and for each one per cent. of the advance over entered value, but not for fractional parts of one per cent. (T. D. 10158; G. A. 912), but an advance in value by only a fraction over 10% incurs the additional duty (G. A. 832).

(d) *Cases where the duty accrues.*—Within the limits stated in note (b), the duty accrues in the following cases:

accrues where the appraised value removes an article from a purely specific to an *ad valorem* duty, for example: Cotton cloth, paragraphs 252-256 (G. A. 2004).

accrues where the value is reduced by the importer deducting discounts which do not appear in the invoice, although a so-called corrected consular invoice is subsequently produced with the discounts deducted (T. D. 10031).

accrues where goods are invoiced by the package or other undefined quantity and the value of the actual contents is sufficiently advanced, notwithstanding it be alleged that the difference arises from excess of quantity (Reg. 1892, Art. 895; G. A. 2842).

accrues where the importer fails to include in the entered value any element of value appearing in the invoice, which being added by the appraiser increases the entered value (T. D. 7875).

accrues where a completed article as imported is undervalued, regardless of the valuation of any particular materials composing the article (G. A. 2384).

accrues where domestic articles are exported and returned in an improved condition and are undervalued (T. D. 8348).

accrues where the entry is by *pro forma* invoice and the

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appraised value is over 10% advance; the duty accrues regardless of whatever value may subsequently appear by consular invoice (T. D. 9544; G. A. 198. Reg. 1892, Art. 892, see also T. D. 10598 and note (b)).

accrues where coverings for merchandise are undervalued, for example, packages containing oranges, lemons and limes, under paragraph 216, Act August 28, 1894 (G. A. 559). accrues where *reappraisement* advances the value more than 10%. (See note 1(c) to Section 13, and decisions cited.)

(e) Cases where the duty does not accrue.

where an article is not included in the invoice but is added by the appraiser (T. D. 8089).

where the quantity imported is in excess of the quantity appearing in the invoice (T. D. 6981).

where satisfactory evidence is furnished that the advance arises from articles having been shipped without knowledge of the importer (T. D. 10431).

where entry is made for *warehouse and transportation* without advance in value, but advance is made in final port without concurrence of appraiser at first port (T. D. 3685).

where entry is by *pro forma* invoice and the value is not advanced by the appraiser at the time of appraisal, and the certified invoice subsequently shows advance. (Reg. 1892, Art. 892, see also T. D. 10598, 11507.)

where advance arises from difference in computing currency in invoice by collector and importer (T. D. 2593; G. A. 2203).

on any particular material that may be undervalued composing part of a completed article imported (G. A. 2384).

6. SEIZURE AND FORFEITURE FOR UNDER-VALUATION. (See also Section 2840 Revised Statutes, *supra*.)

The seizure and prosecution for forfeiture stops the Government from exacting the additional duty irrespective of the result of the proceedings for forfeiture (T. D. 3907, 4615).

Goods seized for under-valuation are entitled to full right of appeal for reappraisement (T. D. 14778, adopting opinion U. S. C. C., see also G. A. 2830).

Personal effects packed with goods liable to forfeiture are exempt from forfeiture under Section 2802 Revised Statutes *supra* (T. D. 7344, with opinion Attorney-General).

7. REMEDIES. See note 8 and notes to Section 13 and 14 of this act.

8. CLERICAL ERRORS IN INVOICE, ETC.

(a) *General provisions.*—The provision that “*duty shall not, however, be assessed upon an amount less than the invoice or entered value*” prohibits the correction of any errors in invoices or entry, except *manifest clerical errors*, which are included in “*errors of fact*” specified in Section 1, Act March 3, 1875, *supra*, which authorizes the correction of such errors (T. D. 4180, 7925, 9202, 9991, 10065, 11644, 14680, 15557; G. A. 184, 1338, 1802, 1805, 2575. See Section 24 of this act and Section 21 of Act June 22, 1874, *supra*). By “*manifest errors*” is meant such errors as are “*clearly visible to the eye*” or “*obvious to the understanding*” (G. A. 184, 2932) and corrections may be made at any time prior to the liquidation (T. D. 3308).

The Secretary of the Treasury has general power under Section

24, *post*, to make corrections at any time within one year of the date of entry (see also Section 21, Act June 22, 1874, *supra*) even where no appeal has been taken to the board of appraisers, but the power to correct such errors also lies with the said Board (G. A. 184; T. D. 11746; G. A. 2575).

Where errors are not "*manifest*" in the literal sense of the term, and the importer is clearly entitled to relief, entry may be made by *pro forma* invoice (T. D. 13412).

(b) *Errors corrected.*

errors of computation or extension in invoices, or where invoice values are known to the appraiser to be manifestly erroneous (T. D. 4180 10065; G. A. 184, 326, 2753, 2932).

different values stated in two certified invoices (G. A. 1670).

charges omitted from an entry (T. D. 11644).

charges, dutiable, deducted twice (G. A. 1570).

charges, non-dutiable, added to value (G. A. 871).

(c) *Errors—so called—not corrected.*

difference in value between entry on *pro forma* invoice and consular invoice (G. A. 1222).

errors which do not appear *manifest* on the entry or invoice (G. A. 1338, 1802, 2752).

failure to include in entry the dutiable charges appearing in invoice (T. D. 10599; G. A. 1810). Allowed in special case under Section 24.

excessive valuations in invoice where the difference in prices is not so great as to warrant the presumption of clerical error (T. D. 10065; G. A. 1207, 2476).

excessive additions in entry to make market value under Section 7 (G. A. 183).

under-valuation in invoice or entry by errors which do not appear manifest (T. D. 8320; G. A. 1040, 1208, 2752).

entry at less than invoice value where invoice does not reveal any error (T. D. 7943; G. A. 1208, 1823).

including non-dutiable charges in entry (G. A. 784, 1190).

omissions to represent goods in invoice by kinds or grades in case where law so requires (G. A. 2408).

Additional statements required on entry of goods consigned for sale.

SEC. 8. That when merchandise entered for customs duty has been consigned for sale by or on account of the manufacturer thereof, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall, at the time of the entry of such merchandise, present to the collector of customs at the port where such entry is made, as a part of such entry, and in addition to the certified invoice or statement in the form of an invoice required by law, a statement signed by such manufacturer, declaring the cost of production of such merchandise, such cost to include all the elements of cost as stated in section eleven of this act. When merchandise entered for customs duty has been consigned for sale by or on account of a person other than the manufacturer of

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such merchandise, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall at the time of the entry of such merchandise present to the collector of customs at the port where such entry is made, as a part of such entry, a statement signed by the consignor thereof, declaring that the merchandise was actually purchased by him or for his account, and showing the time when, the place where, and from whom he purchased the merchandise, and in detail the price he paid for the same: *Provided*, That the statements required by this section shall be made in triplicate, and shall bear the attestation of the consular officer of the United States resident within the consular district wherein the merchandise was manufactured, if consigned by the manufacturer or for his account, or from whence it was imported when consigned by a person other than the manufacturer, one copy thereof to be delivered to the person making the statement, one copy to be transmitted with the triplicate invoice of the merchandise to the collector of the port in the United States to which the merchandise is consigned, and the remaining copy to be filed in the consulate. (*See §2844, R. S., supra.*)

1. Where the declared value of the merchandise has been found correct on appraisement, a literal compliance with this section is not exacted. But in case the appraisers are unable to arrive at the dutiable value of goods consigned directly from the manufacturer, the certificate of cost should be demanded (T. D. 12467, 15265).

2. Invoices of goods *consigned for account of a foreign owner* cannot be accepted unless they contain the actual price *per se* without the inclusion of other charges. Such invoices may be used as a *pro forma* for entry (T. D. 13630).

Penalties and forfeitures for false entries.

SEC. 9. That if any owner, importer, consignee, agent, or other person shall make or attempt to make any entry of imported merchandise by means of any fraudulent or false invoice, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or appliance whatsoever, or shall be guilty of any willful act or omission by means whereof the United States shall be deprived of the lawful duties, or any portion thereof, accruing upon the merchandise, or any portion thereof, embraced or referred to in such invoice, affidavit, letter, paper, or statement, or affected by such act or omission, such merchandise, or the value thereof, to be recovered from the person making the entry, shall be forfeited, which forfeiture shall only apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles of merchandise to which such fraud or false paper or statement

relates; and such person shall, upon conviction, be fined for each offense a sum not exceeding five thousand dollars, or be imprisoned for a time not exceeding two years, or both, in the discretion of the court. (*See §§2802, 2921, 5292, R. S., supra.*)

1. In the case of forfeitable goods, it has been held by the Attorney-General, that when *personal effects* are packed with goods liable to forfeiture, such personal effects are exempt under section 2802, Revised Statutes, *supra* (T. D. 7344).

2. An entry made at a price above the cost price or ordinary market value, for the purpose of reducing the rate of duty, is a false entry (T. D. 4913).

3. No merchandise under seizure will be released on the filing of bond for value thereof, except upon a deposit of the amount of duties assessed thereon, unless by express authority of the Treasury Department (T. D. 12264).

Appraisal—Means of ascertaining actual market value.

SEC. 10. That it shall be the duty of the appraisers of the United States, and every of them, and every person who shall act as such appraiser, or of the collector, as the case may be, by all reasonable ways and means in his or their power to ascertain, estimate, and appraise (any invoice or affidavit thereto or statement of cost, or of cost of production to the contrary notwithstanding) the actual market value and wholesale price of the merchandise at the time of exportation to the United States, in the principal markets of the country whence the same has been imported, and the number of yards, parcels, or quantities, and actual market value or wholesale price of every of them, as the case may require. (*See "Appraisal," §§2899-2953 R. S., supra.*)

1. APPRAISERS.

Appraisers are executive officers, and the ascertainment of dutiable value is an executive and administrative function, not a judicial process. Neither the President, nor any head of a department, nor the courts can interfere or instruct the appraisers in regard to the nature of their returns, so long as the appraiser acts within the law and there is no fraud (T. D. 7235, 7800, 12503, 15270).

2. APPRAISERS' FUNCTIONS AND DUTIES.

The only statutory function and chief duty of the appraiser is to ascertain the foreign market value of "all imported merchandise," and the term is ordinarily construed to mean any article which is the object of commerce or may be bought or sold in trade (T. D. 9659; G. A. 1915; Cobzhausen *vs.* Nazro, 107 U. S., 215, sec. 2766, Revised Statutes, *supra*). The appraiser also determines the *country of export* and the *principal market* thereof (T. D. 8954, 11651; G. A. 1007; Iasigi *vs.* Collector, 1 Wallace, U. S., 375), but the *classification* of the goods is in no case the function of the appraiser (T. D. 9659).

3. APPRAISERS PROCEEDINGS.

The question of dutiable value is not to be tried before the appraisers as if it were an issue in a suit in a judicial tribunal, but

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in conformity with the regulations prescribed by the Secretary of the Treasury, and must necessarily be to some extent of a summary character (T. D. 10604; Auffmordt *vs.* Hedden, 137 U. S., 310; Origer *vs.* Hedden, 153 U. S., 228).

4. APPRAISEMENT.

The theory of the law is that there can be no valid appraisement except upon actual inspection and examination of the goods, and which does not carry with it the right of appeal to *reappraisement* (T. D. 6601, 6749, 6928). Where goods are invoiced and entered at a given valuation (whether on certified or *pro forma* invoice), and the local appraiser reports this value correct, or where he makes appraisement in substantial compliance with the law, his finding of value is deemed to relate to foreign market value, and can only be challenged by calling for *reappraisement* under section 13 (T. D. 4232, 7800, 10604, 11651, 13092; G. A. 124, 1007, 1220, 1547, 1915; Auffmordt *vs.* Hedden, 137 U. S., 310; see also notes to section 13 and 14).

5. MARKET VALUE—MEANS OF ASCERTAINING. (See also sections 11, 16, 19.)

Appraisers are not limited to any one out of many ways of reaching the actual market value (T. D. 5806, 7235; G. A. 878); they may take as precedents the findings of reappraisements of similar goods (T. D. 8200, 8870), and information as to market value furnished by importer after entry is complete, may also be considered (T. D. 9991; G. A. 182; see note 2 (b) to section 7). The appraiser properly decides all *doubtful points* in favor of the Government, but *questions of fact* (for example, the ascertainment of the number of threads in countable cotton cloth), the appraiser determines upon their merits after careful practical examination (G. A. 2515, 2522).

6. "PRINCIPAL MARKETS OF THE COUNTRY."

"Country" embraces "*all possessions of a foreign state, however widely separated, which are subject to the same supreme executive and legislative control.*" (Stairs *vs.* Peaslee, 18 Howard, U. S. 521.)

Goods manufactured in Sheffield, England, and imported from Canada, and appraised at the value in Sheffield, are dutiable on the value in Sheffield—Canada being a possession of the British Empire. The cost and freight for shipment to Canada are not dutiable charges (G. A. 1007).

Goods imported from Europe into Mexico and imported from Mexico into the United States are dutiable on the value in the Mexican markets (T. D. 12780).

7. "TIME OF EXPORTATION."

Time of exportation is the date the goods leave the foreign port. Where the goods are from an interior country—for example, from Switzerland via Havre, France—they are *exported* when they pass the frontier boundary of Switzerland (Reg. 1892, Articles 836, 838).

8. VARIOUS RULINGS ON APPRAISAL.

Appraisers may return less than the invoice value. The restrictive provision of section 7, that duty shall not be assessed upon less than invoice or entered value is controlling only on the Collector in the assessment of duty (T. D. 10065; see also note 1 (a) to section 7).

Appraisers cannot reconsider or modify their reports of ap-

praisement, and values fixed by them cannot be subsequently changed by them when impossible to examine the goods (T. D. 3753, 4089, 8295, 8584).

Appraisers may find difference in value under provisions of sections 2910-2912 Revised Statutes, *supra*, whenever goods are invoiced at an average price (G. A. 1116, 1642).

Appraisers' additions to make market value must not be made in lump sums, but item by item to the price of the goods (T. D. 9550).

Appraisers should clearly indicate in their returns that their appraisal includes items specified in section 19, (T. D. 14674).

Appraisers must ascertain the market value of the actual contents where goods are invoiced and entered by the piece, package or other undefined quantity (G. A. 2842. Reg. 1892, Art. 895).

Appraisement of machinery and other bulky articles may be made on the wharf or other suitable places (T. D. 13006, 13040, 13274, 13277, 13903, 14357, Regulations 1892, Article 828).

Appraisal—Means of ascertaining actual market value of merchandise wholly or partially manufactured.

SEC. 11. That when the actual market value, as herein defined, of any article of imported merchandise wholly or partially manufactured and subject to ad valorem duty, or to duty based in whole or in part on value, cannot be ascertained to the satisfaction of the appraising officer, the appraiser or appraisers shall use all available means to ascertain the cost of production of such merchandise at the time of exportation to the United States, and at the place of manufacture; such cost of production to include cost of materials and of fabrication, all general expenses covering each and every outlay of whatsoever nature incident to such production, together with the expense of preparing and putting up such merchandise ready for shipment, and an addition of eight per cent. upon the total cost as thus ascertained; and in no case shall such merchandise be appraised upon original appraisal or re-appraisement at less than the total cost of production as thus ascertained. (*See §8 and notes to §10 of this Act.*)

General Appraisers—Appointment, duties, and permanent Board at port of New York.

SEC. 12. That there shall be appointed by the President, by and with the advice and consent of the Senate, nine general appraisers of merchandise, each of whom shall receive a salary of seven thousand dollars a year. Not more than five of such general appraisers shall be appointed from the same political party. They shall not be engaged in any other business, avocation, or employment, and may be removed from office at any time by the President for inefficiency, neglect of duty, or malfeasance in office. They shall be employed at such ports and within

such territorial limits, as the Secretary of the Treasury may from time to time prescribe, and are hereby authorized to exercise the powers, and duties devolved upon them by this act and to exercise, under the general direction of the Secretary of the Treasury, such other supervision over appraisements and classifications, for duty, of imported merchandise as may be needful to secure lawful and uniform appraisements and classifications at the several ports Three of the general appraisers shall be on duty as a board of general appraisers daily (except Sunday and legal holidays) at the port of New York, during the business hours prescribed by the Secretary of the Treasury, at which port a place for samples shall be provided, under such rules and regulations as the Secretary of the Treasury may from time to time prescribe, which shall include rules as to the classes of articles to be deposited, the time of their retention, and as to their disposition, which place of samples shall be under the immediate control and direction of the board of general appraisers on duty at said port. (*See notes to Section 15.*)

Appraisers' duties prescribed—Re-appraisement by General Appraisers.

SEC. 13. That the appraiser shall revise and correct the reports of the assistant appraisers as he may judge proper, and the appraiser, or, at ports where there is no appraiser, the person acting as such, shall report to the collector his decision as to the value of the merchandise appraised. At ports where there is no appraiser, the certificate of the customs officer to whom is committed the estimating and collection of duties, of the dutiable value of any merchandise required to be appraised, shall be deemed and taken to be the appraisement of such merchandise. If the collector shall deem the appraisement of any imported merchandise too low he may order a re-appraisement, which shall be made by one of the general appraisers. or, if the importer, owner, agent, or consignee of such merchandise shall be dissatisfied with the appraisement thereof, and shall have complied with the requirements of law with respect to the entry and appraisement of merchandise, he may, within two days thereafter give notice to the collector, in writing, of such dissatisfaction, on the receipt of which the collector shall at once direct a re-appraisement of such merchandise by one of the general appraisers. The decision of the appraiser or the person acting as such (in cases where no objection is made thereto, either by the collector or by the importer, owner, consignee, or agent), or of the general appraiser in cases of re-appraisement, shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein,

unless the importer, owner, consignee, or agent of the merchandise shall be dissatisfied with such decision, and shall, within two days thereafter give notice to the collector in writing of such dissatisfaction, or unless the collector shall deem the appraisement of the merchandise too low, in either case the collector shall transmit the invoice and all the papers appertaining thereto to the board of three general appraisers, which shall be on duty at the port of New York, or to a board of three general appraisers who may be designated by the Secretary of the Treasury for such duty at that port or at any other port, which board shall examine and decide the case thus submitted, and their decision, or that of a majority of them, shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, and the collector or the person acting as such shall ascertain, fix, and liquidate the rate and amount of duties to be paid on such merchandise, and the dutiable costs and charges thereon, according to law.

REAPPRAISEMENT.

(a) *The purpose of reappraisement* is to afford the importer or the collector the right to call for reappraisement by a general appraiser or a Board of General Appraisers to review the decision of the local appraiser or a general appraiser as to the *correct amount of dutiable value of the merchandise* (G. A. 225, 226, 899, 1116, 1190, 1198, 1218, 1253, 1823, 1915, 2622), and the provisions cover every case where the importer has made a statement of the value and made entry, whether upon *pro forma* or certified invoice (G. A. 1220), but the collector is not hereby authorized to return a case to the local appraiser for reconsideration, and a second appraisal is void (G. A. 2754).

The right of *reappraisement* is distinct and separate from the remedy by *protest*, which relates to cases where the importer is dissatisfied with the action of the collector in the classification of the merchandise and the amount of duty chargeable thereon (G. A. 226, see Section 14 and notes).

(b) *Binding effect of reappraisement.*—The decision of a general appraiser or of a Board of General Appraisers as to the dutiable value, shall be final and conclusive against all *parties* interested therein, which includes the government (T. D. 7007, 7095, 7235, 8212, 8745, 13941; G. A. 1304, 2097), and in cases of reappraisement the importer has no right to the judgment of a jury upon the value of the goods (Aufmordt *vs.* Hedden, 137 U. S. 310).

(c) *Reappraisement by a General Appraiser.*—The general appraiser is not restricted by any previous valuation by the local appraiser, but may report a higher valuation whether reappraisement is at the instance of importer or collector (G. A. 254, 712).

(d) *Reappraisement by Board of General Appraisers.*—The decision of the Board of General Appraisers is final as to the dutiable value of the merchandise, and where the Board act within the limit of their statutory power and in good faith, their decision is not subject to protest or review by a Federal court upon a question involving merely the valuation and not the classification or rate of duty (T. D. 13941. G. A. 899, 1547, 2097, 2622. Oelberman *vs.*

Merritt, 123 U. S. 356; Aufmordt's case, 11 Sup. Ct. Rep. 103; Passavant *vs.* U. S., 148 U. S. 214; affirmed in Origet *vs.* Hedden, 153 U. S. 228). And where the additional duty under Section 7, is incurred by reappraisement, it is a mere legal incident, not subject to attack by protest (Passavant *vs.* U. S., *supra*).

Notice from the Board of their finding on reappraisement is sufficient authority for reliquidation (T. D. 13114).

The Board cannot reconsider or reverse their first decision by a subsequent decision in the same case (T. D. 11670; G. A. 872).

Where goods are seized under forfeiture for undervaluation (Section 7,) the importer has full right of appeal for reappraisement by the Board of Appraisers (T. D. 14778, adopting opinion U. S. C. Court. See also G. A. 2830).

(e) *Where reappraisement is the proper remedy* (see also notes to Section 14).

It is the proper remedy where the importer is dissatisfied with the report of local appraiser or a General Appraiser in the following cases—

where the dutiable value is advanced (decisions cited note (a) *supra*).

where importer claims that discount specified in invoice is less than was actually allowed (G. A. 1201).

where discounts deducted in invoice are not allowed (T. D. 3687, 9729; G. A. 479, 1130).

where so-called "samples of no value" are returned dutiable (G. A. 1246, 1915).

where appraiser determines the "country of export" and the principal market thereof (T. D. 8954, 11651; G. A. 1007).

where appraiser acts under Sections 2910-2912, Revised Statutes, *supra*, and finds a difference in value between various articles invoiced at an average price (G. A. 1116, 1642. In re Schefer, 49 Fed. Rep. 216).

where invoice valuations are excessive, such not being *per se* excessive and not subject to correction as "manifest" errors (T. D. 4180, 10065; G. A. 1207, 1208, 2476).

where goods are seized for undervaluation under Section 7, or for violation of Section 2901, Revised Statutes, *supra*, (T. D. 14778, adopting opinion U. S. C. Court).

where goods are invoiced and entered by the piece, package or other undefined quantity, and the appraiser ascertains the dutiable value of the actual quantity imported, which proves in excess of invoice value. (G. A. 2842. Reg. 1892, Article 895.)

Protest against decision of the Collector—Consideration of Protest by Board of General Appraisers.

SEC. 14. That the decision of the collector as to the rate and amount of duties chargeable upon imported merchandise, including all dutiable costs and charges, and as to all fees and exactions of whatever character (except duties on tonnage), shall be final and conclusive against all persons interested therein, unless the owner, importer, consignee, or agent of such merchandise, or the person paying such fees, charges, and exactions other than duties, shall, within

ten days after "but not before" such ascertainment and liquidation of duties, as well in cases of merchandise entered in bond as for consumption, or within ten days after the payment of such fees, charges, and exactions, if dissatisfied with such decision give notice in writing to the collector, setting forth therein distinctly and specifically, and in respect to each entry or payment, the reasons for his objections thereto, and if the merchandise is entered for consumption shall pay the full amount of the duties and charges ascertained to be due thereon. Upon such notice and payment the collector shall transmit the invoice and all the papers and exhibits connected therewith to the board of three general appraisers, which shall be on duty at the port of New York, or to a board of three general appraisers who may be designated by the Secretary of the Treasury for such duty at that port or at any other port, which board shall examine and decide the case thus submitted, and their decision, or that of a majority of them, shall be final and conclusive upon all persons interested therein, and the record shall be transmitted to the proper collector or person acting as such who shall liquidate the entry accordingly, except in cases where an application shall be filed in the circuit court within the time and in the manner provided for in section fifteen of this act. (*This section is a revision of §§ 2931 and 2932, R. S. See § 21, Act June 22, 1874; §§ 2 and 4, Act March 3, 1875, supra. For refund of tonnage tax, see Act June 26, 1884, supra. For protests on errors in invoices, entries or liquidation, see note (8) to § 7 of this act.*)

NOTE

Protest and appeal.

- (a) the remedy by protest.
- (b) limitations for filing the protest.
- (c) rules as to limitations.
- (d) payment of duties to precede filing of protest.
- (e) persons entitled to make protest.
- (f) filing (delivery) of protest.
- (g) form of protest.
- (h) protest must describe the goods.
- (k) essential elements of the protest.
- (l) relief confined to claims in protest.

NOTE

- (m) protest not open to amendment—alternative protests.
- (n) papers and samples to accompany the protest.
- (o) protest on reliquidation.
- (p) claims in protests.
- general rules respecting.
- valid claims in protests.
- invalid claims in protests.
- sundry rulings on claims.
- (q) where protests admissible.
- (r) where protests not admissible.
- (s) sundry ruling relating to protests.

PROTEST AND APPEAL.

- (a) *The remedy by protest.*—(See note (q), also note to Section 15, "Jurisdiction of the Board of General Appraisers").

After lawful entry of the merchandise a remedy is afforded the importer by means of *protest* in case of dissatisfaction with the decision of the collector—As to the rate and amount of duties chargeable upon the merchandise including all dutiable costs and charges. (For rules for classification of merchandise see "Classification in Index"). As to all fees and exactions of whatever character (except duties on tonnage) and the term "*exactions*" includes all overcharges of duties illegally exacted by the col-

lector in the performance of his official duties. Unless the case for which the remedy is sought can, by reasonable intendment, be brought within these terms, the Board of General Appraisers has no authority to pass on the issue raised by the protest (T. D. 11817; G. A. 91, 205, 2498, 2622, 2830; *Ex parte Fassett*, 142 U. S., 479; *Passavant vs. U. S.*, 148 U. S., 214; *U. S. vs. Klingenberg*, 153 U. S., 104; *In re Chichester*, 48 Fed. Rep., 281, applied in G. A. 2830).

The provisions of section 7, that, "the duty shall not, however, be assessed upon an amount less than the invoice or entered value," (while it does not prevent the appraiser from returning a less value than the invoice value) controls the collector in the assessment of the duty (T. D. 10065; G. A. 316, 871). It is therefore the province of the collector, as the assessing officer, to determine for himself the question of what is the invoice value of the goods, and in so acting, he may add such charges as he considers to be dutiable, and his decision in this respect is not in the nature of appraisement and not subject to reappraisement, but may be assailed by protest (T. D. 14784; G. A. 871, 2594).

While the general rule is, that the valuation of the merchandise made by the appraiser and unappealed from, is conclusive upon all *parties* interested therein, which includes the Government; nevertheless the appraisement is subject to be impeached where the appraiser *proceeds upon a wrong principle contrary to law*, and a PROTEST is the proper remedy for so doing. Where the appraiser adds charges not authorized by law, to make market value, or acts under a wrong construction of Section 2910, Revised Statutes, *supra*, are examples where protest is admissible against the *illegal* valuation of the merchandise. (*Oberteuffer vs. Robertson*, 116 U. S., 499, cited in extenso T. D. 7387; *Robertson vs. Frank Bros.*, 132 U. S., 17, cited in extenso, T. D. 9752; *Oberman vs. Merritt*, 123 U. S., 356; *Magone vs. Rosenstein*, 142 U. S., 214; *Schoenfeld vs. Hendricks*, 152 U. S., 691; *Muser vs. Magone*, 155 U. S., 240, 246; T. D. 14784; G. A. 484, 899, 1007, 1605, 2379).

(b) *Limitations for filing the protest* (see also protest on reliquidation note (o)). Protests against the rate and amount of duties must be filed within ten days, including Sundays and holidays, from the date of ascertainment and liquidation of the original import entry, at the first port of arrival, "as well in cases of merchandise entered in bond as for consumption" (T. D. 6895, 7116, 7858, 8890; G. A. 91, 98, 1856, 2852; see also T. D. 14907, citing *Saltonville vs. Russell*, 152 U. S., 628; see also G. A. 180); see note (o).

Protests against fees, charges and exactions of whatever nature, excepting duties on tonnage, must be filed within ten days, including Sundays and holidays, from the time of the payment thereof (T. D. 7858, 11524; G. A. 49, 91, 2498; see also G. A. 180.)

(c) *Rules as to the limitations.*—When an act is to be done from or after a day named, the rule is to exclude the first day designated and include the last day: for example, liquidation or payment on the 7th makes protest in time if filed on the 17th. (*Sheets vs. Selden*, 2 Wallace (U. S.), 177; *Dutcher vs. Wright*, 94 U. S. 533, cited; G. A. 1640.)

Importers are not entitled to any special notice of the rendition of the collector's decision. The importer is compelled to advise himself as to every step in the progress of the proceedings without personal notice (*Westroy vs. U. S.*, 18 Wallace, U. S., 322, cited in G. A. 91).

The date of liquidation stamped upon the entry, and the posting of the same in the custom-house, is sufficient notice, and the

date stamped on the entry prevails in case of any discrepancy. (*Davies vs. Arther*, 96 U. S. 148, cited in extensio T. D. 9348, 9470).

Protests filed before the liquidation is completed are invalid (T. D. 8890; G. A. 127), but are valid if filed on the same day liquidation was made (T. D. 7770).

Where protests include more than one entry, the liquidation runs on each entry respectively, from date of its liquidation (T. D. 3746).

Liquidation on goods entered in *bond* may be made as soon as practicable after entry, and need not be deferred until final withdrawal (*Merritt vs. Cameron*, 137 U. S. 542), and protest must be filed within ten days from the decision of the collector at time of liquidation, and comes too late if filed within ten days of final withdrawal (*Cadwalader vs. Partridge*, 137 U. S. 553).

Where goods are lost from warehouse by burglary, the status of original entry is not changed and protest must be filed within the ten days limitation (G. A. 2771, Sections 2962, 2984 Revised Statutes, *supra*).

(d) *Payment of duties must precede filing of protest.*—Where the goods are entered for consumption, the importer must pay in full within ten days (including Sundays and holidays) after liquidation, all duties and charges on the entry, including additional duties, before filing the protest, whether the protest relates to all or only a portion of the goods in the entry (Attorney-General's opinion cited T. D. 11524, 11788, 12067, 14800; G. A. 33, 1035, 1640).

The question whether the payment of duties is a condition precedent to the right of protest, is now pending before the United States Supreme Court. In the case of *in re. Goldenberg Brother & Co.*, involving this question, the District Court held that the payment of duties was not a condition precedent, thereby reversing the decision of the Board of General Appraisers (G. A. 1035, *supra*). Upon appeal to the Circuit Court of Appeals, the court, without considering the question, certified the case to the Supreme Court.

(e) *Persons entitled to make protest.*—It is the owner, importer, consignee, or agent of the merchandise who must protest and appeal, and he may maintain action, as well as persons who take by devolution. Purchasers of goods before liquidation are entitled to protest and appeal and institute suit. (See note (3) to Section 15, and cases there cited.)

Foreign shippers cannot make valid protest unless they are also consignees of the goods (T. D. 8890).

(f) *Filing (delivery) of the protest.*—To "give notice in writing to the collector" is synonymous with filing the protest with the collector, and a protest is considered as *filed* only when it is *delivered* to the proper officer during official hours. The date upon which protest is stamped and entered on the record at the custom house, is conclusive evidence of the date of delivery. The presumption is that in the conduct of a public office everything is done properly and according to the ordinary course of business. There must be an actual delivery within the limited time, and should be delivered to the proper officer personally, at the first port of entry, and not be left on the officer's desk in his absence. Protests sent to the collector by mail are at the sender's risk. (*Davies vs. Miller*, 130 U. S. 284; *in re. Fauche*, 138 U. S. 565; G. A. 1625, 1856, 2018, 2538).

(g) *Form of the protest.*—Should be made in duplicate and be addressed to collector or other customs officer assessing the duty, or to whom payments are made of costs, charges and exactions

(Department Circular of August 7, 1890, Article 42, G. A. 2915). Should give name of importing vessel, date of importation, number or numbers of entries, dates of liquidation (T. D. 8890). Should describe the goods sufficient to lead to a prompt identification on the invoice; (see note (h)). Should be signed by the owner, importer, consignee, or agent of the goods (G. A. 1069, 1181; *Davies vs. Arthur*, 96 U. S. 151; *Schnell vs. Fauche*, 138 U. S. 567), or by duly authorized attorney (T. D. 7910, 8721), and are *invalid* if unsigned (G. A. 2197), the importer's address should also be given. Omission of the date where protest is otherwise in proper form and attached to the invoice, is immaterial (*Schnell vs. Fauche*, 138 U. S. 562).

(h) *Protest must describe the goods.*—The description of the merchandise covered by the protest shall be set forth with reasonable certainty, such as may lead to its prompt identification on the invoice (G. A. 1914, 2304, and cases cited), and where items are numerous the practice is to give *case numbers* when necessary for proper identification (G. A. 2304). But whether it is required that case numbers shall be given in every instance is involved in doubt. The rule appears to be that where the protest does give the case numbers the claim is confined to the cases so designated (T. D. 7854, 9647; G. A. 2127, 2484, 2677). Decision 8890 requires the protest to "set forth marks and numbers on cases") and decision G. A. 1914 requires the "*particular number of the outer case or covering in which the goods are contained*" to be described. Whereas G. A. 2127 does not require the "*particular cases containing the goods*" to be specified.

Reference to certain items in the invoice, and adding "*and others,*" and there are no "*others*" of similar kind or easily identified, confines consideration to the items specifically pointed out (G. A. 2304). See also G. A. 2556, held for review by court.)

Reference to certain packages by numbers and adding, "*etc.,*" and all the merchandise is of the same kind and nature, covers all the goods on entry (G. A. 2403).

Reference to articles by certain "*commercial names*" and importers decline to give actual character of the articles, is abandonment of the protest (G. A. 645).

Where goods described do not appear upon entry designated the protest is *void*; the fact that the goods referred to are included in another entry made by same importer on same date, does not cure the defect (G. A. 1914).

(k) *Essential elements of the protest.* (See also notes (L) and (p))

Protests are commercial documents, and it is not intended they should possess all the technical precision of a legal document, they have always been liberally construed by the courts, and great formality or fullness is not expected or required (T. D. 4494, 8218, 10487). "The statute was designed for practical use by men engaged in active commercial pursuits, and was intended to superinduce a prompt and amicable settlement of differences between the government and the importer. The officers of the government on the one part, and the importer or his agent on the other, are brought into communication and intercourse by the act of entry of the merchandise, and opportunities for explanation easily occur for every difference that may arise. We are not therefore disposed to exact any nice precision, nor to apply any strict rule of construction upon the notice required by the protest;" (*Greeley's Administrator vs. Burgess*, 18 Howard, U. S. 413, 416); and this was affirmed in *Schell's Executors vs. Fauche*, (138 U. S. 567), where the court said: "Some allowance must be made for the magnitude of business done at a large port, and the hurry and

confusion necessarily incident to its transaction, as well as for the proneness of commercial men to look at the substance of things, rather than at the form in which their ideas are expressed. A protest which indicates to an intelligent man the ground of the importer's objection to the duty levied on the article, should not be discarded because of the brevity with which the objection is stated."

So, in *Heinze vs. Arthur*, 144 U. S., 28, the article was "partly cotton gloves mixed with silk," which was classified as "silk chief value," and the protest objected to that classification and claimed that the goods were dutiable as 'cotton chief value,' the duty assessed being only legal where silk is the chief part," and this was held sufficient, "the importers being bound only to state, as they did, that the duty assessed was illegal, and why it was illegal" (see T. D. 8166, 14962; G. A. 2132, 2427, 2561). In other words, the case must be specific as to tariff designation.

The case of *Herman vs. Robertson* (152 U. S., 521), on the other hand, is an instance where a protest was held insufficient because it failed to point out the provision under which the claim was made. The goods were in fact enumerated, but were incorrectly classified by similitude. The protest insisted also that the goods were non-enumerated, but came properly under another provision of the similitude section. It was held that as the importer did not assert that the goods were not within the provision relied on by the collector, save as it was objected that they came under another provision of said section, which was likewise incorrect, and failed to point out or suggest in any way the provision which actually controlled, and in effect only raised the question which of two clauses, under one or the other of which it was assumed that the importation came should govern as being more applicable, and the protest was held insufficiently definite and specific.

This case was affirmed in *Presson vs. Russell* (152 U. S., 577), where the protest was held not sufficient to notify the collector of the claim, because it merely described the goods in a manner to leave it uncertain which of several clauses was applicable.

While the tendency of the courts and the Board of General Appraisers in considering the protest is to look to substance rather than to mere form, still there are certain elements essential to the validity of every protest.

The statutory requirement of this section is, that the protest test "shall set forth *distinctly and specifically* the reasons for the importer's objection to each entry or payment," "and this," as said by the Supreme Court in *Presson vs. Russell, supra*, "involves the designation in substance, though exact accuracy is not required, of the provisions under which the importer insists the goods are dutiable, so as to comprehensively indicate the grounds of alleged error and afford the means of rectification," or, as said in *Schell's Executors vs. Fauche, supra*, "sufficient to indicate to an intelligent man the grounds of the importer's objection to the duty levied on the article."

It must be sufficient to notify the collector of the true nature and character of the objection, so that it can be shown at the trial that the objection then taken was at the time in the mind of the importer, that he may not raise objections other than those on which he acted, so as to secure to the government the practical advantage which the statute was designed to secure. (T. D. 4494, 7358, 7910, 8218, 14909; G. A. 137, 770, 1914; *Warren vs. Peaslee*, ² *Curt.*, 235; *Davies vs. Arthur*, 96 U. S., 148; *Arthur vs. Dodge*, 101 U. S., 34; *Arthur vs. Morgan*, 112 U. S., 495; *In re. Fassett*, 142 U. S., 479; *Heinze vs. Arthur*, 144 U. S., 28; *In re. Collector C. C. A.*, 55 Fed. Rep., 276).

It must point out not generally, but specifically, every particular of fact, or law, relied upon as protecting the goods from the duties demanded (T. D. 7910, 8005, 8218; G. A. 1914). Simply objecting to the rate assessed without mentioning any other rate, or without claiming the goods to be free, is not sufficient (G. A. 2965).

(L) *Relief confined to claim in protest.*—The importer having set forth the reasons for his objections in conformity with note "k", he frames his own contention, and must be confined to it. The protest must stand or fall on its merits. The only question for decision is, whether the importer was right in claiming as he did, on the grounds he did, by his protest. The Board of Appraisers cannot decide upon an objection which has not been raised by the protest, nor go outside of the protest, and find that the goods are dutiable as a class other than that specified in the protest (T. D. 4922, 7282, 7700, 8890, 12394, 15638; G. A. 50, 143, 344, 401, 770, 850, 1356, 2304, 2453, 2551, 2805, 2583, 2676, 2979; in re Collector C. C. A., 55 Fed. Rep., 276; U. S. vs. Perkins et al., C. C. A., 66 Fed. Rep., 50, cited T. D. 15634).

Relief under the protest is applied to only a portion or to the whole importation according to the extent of the claim in the protest (T. D. 7282, 11815; G. A. 888, 2231); and a part of an invoice may be held dutiable, as claimed, and part under the collector's decision; or a claim may be sustained as to the separate part or parts of an article, where the article is invoiced as an entirety but as separable for assessment of duty (T. D. 8218; G. A. 2484; In re Crowley, C. C. A., 55 Fed. Rep., 283).

(m) *Protests not open to amendment. Alternative protests.*—The importer is bound by his own statement of the objections to the collector's decision, and cannot allege subsequently any errors of fact or of law not substantially embraced in the protest. Nor is a new protest admissible (In re Collector, C. C. A., 55 Fed. Rep., 276).

Protests on file cannot be amended or changed (T. D. 12394; G. A. 538), but any sufficiently specific protests, filed within the statutory period of ten days will be entertained, and where separate sets of protests claim under several provisions, they will be treated just as if they were alternative protests (G. A. 2551, 2895, 2915).

The protest is determined upon the facts as they actually existed at the time of the entry, and papers omitted cannot be afterwards considered (G. A. 911).

(n) *Papers and samples to accompany the protest.*—Protests should be accompanied by invoice, entries, all reports, testimony and facts, and sample if possible, properly verified that they represent the goods under protest (T. D. 10928, 13477 with regulations as to samples; G. A. 1093, 1590).

Protestors are invited to file with their protests, briefs or written arguments in support of their claims (T. D. 10373).

(o) *Protests on reliquidation.*—The decision of the collector is "final and conclusive against all persons" which does not include the United States, and no limitation is thereby imposed on the power of the collector to reliquidate in the interest of the Government, but a limitation is imposed on such power by Act of June 22, 1874, *supra* (G. A. 1304, 2511).

Protest relating to *weights* does not keep an entry open or take it out of the limitation of Section 21, Act June 22, 1874, *supra*, nor reopen the question of duties (G. A. 1822).

Reliquidation, in certain cases, is a liquidation as to the right of protest and appeal (Robertson vs. Downing, 127 U. S. 613), and where the status of the invoice has been changed, or the interest

of the importer has been jeopardized by the reliquidation the right of protest exists (T. D. 14446; G. A. 2403); but questions not involved in the reliquidation are not subject to protest (T. D. 8398), nor does the reliquidation restore the right of protesting where the right was lost on the original liquidation (G. A. 738).

Reliquidation under a decision of the Board of Appraisers is not open to protest (G. A. 1584, 1818, 2127, 2677), unless the collector fails to conform to such decision (G. A. 2403).

Where the collector reliquidates at a rate of duty claimed by importers, a second protest claiming a still different rate is not admissible (G. A. 1794).

When an Act of Congress changes the rates of duties on goods entered in bond and liquidated more than ten days prior to the operation of the act, the limitation of time in which protest should be made on the original entry becomes inoperative, and the protest may be filed within ten days from the date of the collector's decision as to rate and amount of duty under the later act on the withdrawal of the goods (G. A. 180).

(p) *Claims in protests.—General Rules governing the subject.*

The classification of articles is involved in great doubt, often of difficult solution by the most learned judges and jurists. It would be an unreasonable rule to require a layman to solve them by one stroke of his pen in selecting a single clause of the tariff law within which he must confine his claim (G. A. 137). Alternative or multifarious grounds of protest are, therefore, permissible. Many "objections" may be assigned, based on a multitude of "reasons" (12760, adopting opinion U. S. C. C. *in re* Glaenzer *et al.*, 55 Fed. 642; G. A. 137, 2481; Legg *vs.* Hadden, 37 Fed. Rep. 861), but where claims are so conflicting as to be repugnant one to the other (G. A. 509), or are vague and indefinite (G. A. 65, 178, 787, 1218, 1623), they render the protest void.

Valid Claims in Protests.

Claiming otherwise correctly, but inadvertently referring to a paragraph number not included in the particular schedule, but to the number immediately following it (G. A. 2132).

Claiming otherwise correctly but misnaming the goods (G. A. 854).

Claiming proper rate without any reference, and goods found to be dutiable under one provision only (T. D. 8166; G. A. 2561).

Claiming otherwise correctly, but incorrectly stating the rate assessed (G. A. 933).

Claiming one rate only, which proves to be the principal rate in proper paragraph (T. D. 8785).

Invalid Claims in Protests.

Claiming otherwise correctly but naming wrong paragraph of the schedule (G. A. 2211, 2749).

Claiming a certain rate without naming provision (T. D. 8005; G. A. 233).

Claim based upon a former decision (T. D. 8005).

Claiming under a schedule for "sundries" without naming a particular provision (G. A. 179).

Claiming relief based upon the existence of a fact which is a violation of law (G. A. 2705).

Claiming value of currency in invoices different from that fixed by Section 25, Act August 28, 1894 (G. A. 2716).

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Claim based upon a reference to—"reasons stated by us in our letter" (G. A. 1526).

Claims under non-existent laws (G. A. 2779).

Sundry Rulings on Claims in Protests.

Claims under "similitude clause" (Section 4, Act August 28, 1894) should refer to that section and the particular provision thereof (T. D. 3842).

Claims for a higher rate than that assessed have to be sustained if well founded (T. D. 6877; G. A. 2413).

Claims must be made under the act in force at the time of entry (G. A. 494).

Claims alleging violation of law must specify grounds of contention (G. A. 32, 181, 1218).

Claims alleging illegality of appraisement must specify grounds of averment (G. A. 65, 178, 1218, 1623).

Claims for allowance in weight by soakage of sea water is not admissible where protestor has failed to comply with Regulations, 1892, Articles 851, 852 (G. A. 2569). See also G. A. 1719, appealed and held not subject to review by court, but see note "Jurisdiction of the Circuit Court," Section 15).

Claims may be held good as to part of goods and part under collector's decision (In re Crowley C. C. A. 55 Fed. Rep. 283, distinguishing Davies *vs.* Arthur, 96 U. S. 148. T. D. 8218).

(q) *Where protests admissible—Sundry cases.* (See also note (a)).

Protests are admissible where re-imported American whiskey or other merchandise is denied the benefit of Section 19 or Par. 387, Act August 28, 1894, by reason of the absence of required evidence. The protest should be filed within the ten days' limit whether a bond is also filed or not. The bond should also be filed within the limit (T. D. 12484, 12518; G. A. 1432, 1845, 2411).

Are admissible (but not necessary) against assessment of duty on personal effects of persons arriving in the United States (T. D. 8890, 11762; G. A. 1983). See second proviso of Section 1, Act March 3, 1875, *supra*.

Are admissible where charges or other additions to invoice or entered value are made under duress or influence of customs officers (T. D. 9752, 14674; G. A. 2042, 2346, 2347).

Are admissible against charges for overtime, so-called, of discharging officers on the ground that alleged services were not rendered (G. A. 2044), or against gauging fees under section 3023, Revised Statutes, *supra* (G. A. 1826).

Are admissible although the entry was made without invoice for goods valued not over \$100 (G. A. 1629).

Are admissible where the collector omits to call for reappraisement when dissatisfied with the valuation, and he advances the value of the goods or any portion of them. The collector's omission to call for reappraisement does not bar the importer's right to *protest* (G. A. 1299, 1902).

Are admissible where free withdrawal under section 16, Act June 26, 1884, has been denied. The protest must be filed within ten days after payment of duties, and appeal within thirty days after such payment to the Secretary of the Treasury, to whom the protest should be forwarded (T. D. 15506).

Are admissible against excessive amount of duties on goods arising from increase of weight by soakage of sea water (G. A.

1719, 2569, 3025; see also *Earnshaw vs. Cadwalader*, 146 U. S., 247; T. D. 13391).

(r) *Where protests not admissible—Sundry cases.*—(See also remedy by reappraisement, section 13 and note).

Protests are not admissible against collector's decision, fixing the value of the invoice currencies in accordance with the values proclaimed under section 25, Act August 28, 1894 (G. A. 2716, 2732; *United States vs. Klingenberg*, 114 Sup. Ct. Rep., 790).

Not admissible against decisions as to excess of sea stores or duties thereupon under sections 2795, 2796, Revised Statutes, *supra* (T. D. 9927).

Not admissible against charges paid to owners of private bonded warehouses (G. A. 1562).

Not admissible where goods are found to be different from invoice description "Invoices must contain a correct description of the goods" and importers are bound accordingly (G. A. 1643, see Section 2).

Not admissible against decisions of either the collector or the Secretary of the Treasury refusing drawback under Section 22, Act Aug. 28, 1894. The proper remedy is by action in the Court of Claims directly against the United States (*Campbell vs. U. S.*, 107 U. S. 407; G. A. 2333).

Not admissible upon questions as to sufficiency of identification of American products returned under Section 19 or paragraph 387, Act Aug. 28, 1894. Such questions are for consideration of the Secretary of the Treasury (G. A. 2822).

Not admissible in forfeiture proceedings. But where goods under seizure are appraised, they are entitled to reappraisement (T. D. 14777, adopting opinion Circuit Court; G. A. 2830 *In re Chichester*, 48 Fed. Rep. 281).

Not admissible where goods are invoiced and entered by the piece, package or other undefined quantity, and the appraiser ascertains the dutiable value of the actual quantity imported which proves in excess of invoice value (G. A. 2842, Reg. 1892, Art. 895).

Not admissible where additional duty under Section 7, is incurred under a reappraisement (see note 1 (c) to Section 13).

Not admissible in case of dissatisfaction with allowance for damage under Section 2984, Revised Statutes, *supra*. Such questions are for consideration of the Secretary of the Treasury (G. A. 2829).

Not admissible in questions involving the imposition of immigrant head-money tax (G. A. 2835).

Not admissible against decision of the Board of General Appraisers as to the valuation of merchandise where the board acts within their statutory powers. (See note 1 (c) to Section 13).

(s) *Sundry Rulings Relating to Protests.*

Where an article and the *usual* coverings are classed as an entirety under Section 19, a decision on a protest includes the coverings (G. A. 2578).

Protest and appeal is necessary prerequisite to a claim for compromise of a suit for excess of duties under Section 3469, Revised Statutes, *supra* (T. D. 5690).

Where protest has been made and entries are up for reliquidation thereunder, all errors in liquidation may be corrected (T. D. 8583).

Protesters are afforded access to records of their cases to enable them to acquaint themselves with the cases for consideration by the Board of General Appraisers (T. D. 12498, 13930).

A protest is not needed where fines, penalties and forfeitures have been incurred, unless it is claimed the same was illegally enforced, when a protest would protect the interest of the party after the proceeds have been covered into the Treasury (T. D. 9965, Reg. 1892, Art. 959, 974), but goods under seizure do not lose full right of reappraisement (T. D. 14778).

Where protests have been lost by a fire or by carelessness of the custodian, copies may be filed with the Board of General Appraisers, upon proof of loss of the originals (Marine *vs.* Lyon *et al.*, C. C. A. 62 Fed. Rep. 153).

Findings of fact by the Court (a jury being waived) will not support a judgment for the importer, if they fail to show what duty the collector charged, and to sufficiently describe the goods, and if it does not appear under what provisions the respective parties claim (Saltonstall *vs.* Birtwell, 150 U. S. 417).

An adverse decision of the Board of General Appraisers does not prevent submission of other cases to the Board by protest involving the same question (T. D. 11736).

A decision reversing a previous decision and reducing the rate of duty, is no aid to an importer who has not duly protested against the erroneous ruling in another importation (Cadwalader *vs.* Partridge, 137 U. S. 553).

A protest cannot be sustained where the action of the customs officials is obstructed by the action or negligence of the protester (G. A. 2260).

A protest is not essential for a refund of duties paid on tools of trade and other personal effects arriving with the owner (T. D. 15185). •

A variance in the middle initial letter between the name signed to the entry and that signed to the protest is immaterial (G. A. 2992).

Appeal to Court.

SEC. 15. That if the owner, importer, consignee, or agent of any imported merchandise, or the collector, or the Secretary of the Treasury, shall be dissatisfied with the decision of the board of general appraisers, as provided for in section fourteen of this act, as to the construction of the law and the facts respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, they or either of them, may, within thirty days next after such decision, and not afterwards, apply to the circuit court of the United States within the district in which the matter arises, for review of the questions of law and fact involved in such decision. Such application shall be made by filing in the office of the clerk of said circuit court a concise statement of the errors of law and fact complained of, and a copy of such statement shall be served on the collector, or on the importer, owner, consignee, or agent, as the case may be. Thereupon the court shall order the board of appraisers to return to said circuit court the record and the evidence taken by them,

together with a certified statement of the facts involved in the case, and their decisions thereon; and all the evidence taken by and before said appraisers shall be competent evidence before said circuit court; and within twenty days after the aforesaid return is made the court may, upon the application of the Secretary of the Treasury, the collector of the port, or the importer, owner, consignee, or agent, as the case may be, refer it to one of said general appraisers, as an officer of the court, to take and return to the court such further evidence as may be offered by the Secretary of the Treasury, collector, importer, owner, consignee, or agent, within sixty days thereafter, in such order and under such rules as the court may prescribe; and such further evidence with the aforesaid returns shall constitute the record upon which said circuit court shall give priority to and proceed to hear and determine the questions of law and fact involved in such decision, respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, and the decision of such court shall be final, and the proper collector, or person acting as such, shall liquidate the entry accordingly, unless such court shall be of opinion that the question involved is of such importance as to require a review of such decision by the Supreme Court of the United States, in which case said circuit court, or the judge making the decision may, within thirty days thereafter, allow an appeal to said Supreme Court,* but an appeal shall be allowed on the part of the United States whenever the Attorney-General shall apply for it within thirty days after the rendition of such decision. On such original application, and on any such appeal, security for damages and costs shall be given as in the case of other appeals in cases in which the United States is a party. Said Supreme Court shall have jurisdiction and power to review such decision, and shall give priority to such cases, and may affirm, modify, or reverse such decision of such circuit court, and remand the case with such orders as may seem to it proper in the premises, which shall be executed accordingly. All final judgments, when in favor of the importer, shall be satisfied and paid by the Secretary of the Treasury from the permanent indefinite appropriation provided for in section twenty-three of this act.† For the purposes of this section the circuit courts of the United States shall be deemed always open, and said circuit courts, respectively, may establish, and from time to time alter, rules and regulations not inconsistent herewith for the procedure in such cases as they shall deem proper. (*See §2, Act March 3, 1875, supra, Act March 3, 1891, post.*)

*Under Act March 3, 1891, *post*, customs cases are now sent to the Circuit Courts of Appeals.

†Section 23 relates exclusively to abandonment for damage. Section 24 is probably meant.

1. APPELLATE JURISDICTION.

(a) *Jurisdiction of the Board of General Appraisers*.—In cases upon Reappraisal. The decision of the Board of General Appraisers is final as to the dutiable value of merchandise, and where the Board acts within the limits of their statutory power and in good faith, their decision is not subject to *protest* or review by a federal circuit court upon a question involving merely the valuation and not the classification or rate of duty (T. D. 13491; G. A. 899, 1548, 2097, 2622; *Passavant vs. United States*, 148 U. S., 214; *in re Fassett*, 142 U. S., 479).

In cases upon protest.—Section 14 makes the collector's decision final unless appealed from, "as to the rate and amount of duties chargeable upon imported merchandise," and the Board would seem to have power to review, upon protest, any error leading to the assessment of an excessive "*amount*" of duties as well as an error in the "*rate*" (G. A. 3025).

The Board is the creature of statute and a definition of its powers is to be found in section 12 and 14 of this Act of June 10, 1890, which confer judicial power, and the phraseology implies a court. The return made by the Board to the circuit court for review is to be considered substantially in the same manner as the report of a master is considered in that court, or as the record including the opinion of the court in an equity or admiralty suit is considered in an appellate court. The findings of fact by the Board will not be disturbed, unless wholly unsupported by evidence or manifestly wrong (*in re Kurschedt*, C. C. A., 49 Fed. Rep., 633; *in re Sternmann*, C. C. A., 56 Fed. Rep., 478; *in re Van Blankenstein*, C. C. A., 56 Fed. Rep., 477; *Marine vs. Lyon et al.*, C. C. A., 62 Fed. Rep., 153; T. D. 15641), and with respect to their method of procedure they are vested with a certain discretion, which will be respected by the courts except in cases of manifest abuse thereof (*Earnshaw vs. United States*, 146 U. S., 60; G. A. 1035).

The Board of General Appraisers cannot reconsider their decisions. Importers are bound to take notice of the Board's decisions without any *special* notice (G. A. 307).

The decisions of the Board of General Appraisers will take effect at the expiration of thirty days from the date thereof, unless, in the meantime, appeal has been taken under the provisions of section 15, *post*, on behalf of the United States, in which case officers of the customs will be duly advised. Action under the decisions from which appeals have been so taken will be suspended until the questions involved therein shall have been judicially determined (T. D. 10369).

(b) *Jurisdiction of the Circuit Court*.—"The appeal provided for brings up for review in court only the decision of the Board of General Appraisers as to the construction of the law and the facts respecting the classification of imported merchandise and the rate of duty imposed thereon under such classification. It does not bring up for review the question of whether an article is imported merchandise or not, nor under section 15 is the ascertainment of that fact such a decision as is provided for. * * * Nor can the court of review pass upon any question which the Collector had not original authority to determine." (*In re Fassett*, 142 U. S. 214; *Passavant vs. U. S.*, 148 U. S. 214; T. D. 13941, G. A. 2622).

"This section in express terms provides that the Circuit Court shall have jurisdiction to review, not merely questions of law and fact respecting the classification of imported merchandise and the rate of duty imposed thereon under such classification, but such

right of review extends to the decision of the Board upon all questions and matters in respect to which an appeal will lie thereto under the provisions of section 14. In other words, the right of review by the Circuit Court is coextensive with the right of appeal to the Board as to all matters except the *dutiable value* of the imported merchandise, as to which the decision of the Board of General Appraisers is by section 13 made conclusive. Under a proper construction of sections 14 and 15 of the act, it cannot be held that the right of review by the Circuit Court is limited and confined to the two subjects of classification and the rate of duty. * * * * The subjects of review by the Circuit Court provided for by section 15, extend to all questions of law and fact in respect to which the Board of General Appraisers have appellate jurisdiction except the decision of that Board as to the dutiable value of merchandise, which is provided for by section 13 and is made conclusive against all parties interested." (U. S. *vs.* Klingenberg, 153 U. S. 102, distinguishing *In re Fassett*, and *Passavant vs. U. S.*, *supra*, G. A. 3025).

The Circuit Court for the district where the port of entry is situated has appellate jurisdiction, and not the Circuit Court of the district where the Board of Appraisers meet (*In re Wyman*, 45 Fed. Rep., 469).

The right of appeal inheres in every successive case. Failure on part of the Government to appeal from the Board of Appraisers does not bar the right to submit to the Court any future case involving the same question (T. D. 11736).

(e) *Jurisdiction of the Circuit Court of Appeals.* The Circuit Court of Appeals has jurisdiction of an appeal from a judgment rendered by the Circuit Court in reviewing a decision of the Board of General Appraisers (Louisville, &c., Co. *vs.* Collector C. C. A., 49 Fed. Rep., 561, affirmed in U. S. *vs.* Hopewell, 51 Fed. Rep., 798. See also Act March 3, 1891, and note, *post*).

2. LIMITATION FOR APPEALS.

The thirty days' limitation for appeals applies only to appeals from the Board of Appraisers to the Circuit Court. Appeals from the Circuit Court to the Circuit Court of Appeals are governed by the general law of appeals (Marine *vs.* Lyon, C. C. A., 62 Fed. Rep. 153).

3. PARTIES TO THE SUIT.

It is the owner, importer, consignee, or agent of the merchandise who must protest and appeal, and he may maintain action. Devisees, representatives of deceased persons, assignees in bankruptcy or by operation of law, are not excluded from bringing suit, for they take by devolution, and are regarded as succeeding in interest to the original party (*Hager vs. Swayne*, 149 U. S. 246), and a party who obtains an interest in the merchandise itself, by purchase from the importer while in bond, and pending an appeal, and after the decision of the appeal pays the duty to get possession of the goods, may maintain the suit. This case is plainly distinguished from an assignment of a mere naked claim as exemplified in *Hager vs. Swayne*, *post*. (*Seeberger vs. Castro*, 153 U. S. 34; see also T. D. 9489; G. A. 1069, 1181).

But where the plaintiff is a mere stranger and becomes the owner of claims by way of purchase and assignment of the bare right of action, from those who do not see fit to prosecute them themselves, he cannot maintain the action (*Hager vs. Swayne*, 149 U. S. 246).

4. COSTS OF SUIT.

The rule is that the United States is not liable for costs;

costs are not a matter of right, but depend on statutory provisions and the right does not exist where the act under which suit is brought does not show that the United States have consented to pay costs if defeated. (*Marine vs. Lyon, C. C. A.*, 62 Fed. Rep. 153; T. D. 12171, 14100, 15050.)

In proceedings under this section costs are recoverable against the United States, and where the United States are appellants, and decision is against them, the costs should be paid out of the proper fund, according to Revised Statute 1001. (*U. S. vs. Davis, C. C. A.*, 54 Fed. Rep. 147.)

5. INTEREST ON JUDGMENTS AGAINST THE UNITED STATES.

The United States is not liable to pay *interest* on judgments in the absence of express statutory provisions to that effect. (T. D. 11616, opinion Attorney-General citing *Angarica vs. Bayard*, 127 U. S. 251.)

Special Regulations under this section, T. D. 14098, 14184, 14890.

Appraisers may examine importers as to dutiable value or classification.

SEC. 16. That the general appraisers, or any of them, are hereby authorized to administer oaths, and said general appraisers, the boards of general appraisers, the local appraisers or the collectors, as the case may be, may cite to appear before them, and examine upon oath any owner, importer, agent, consignee, or other person touching any matter or thing which they, or either of them, may deem material respecting any imported merchandise, in ascertaining the dutiable value or classification thereof; and they, or either of them, may require the production of any letters, accounts, or invoices relating to said merchandise, and may require such testimony to be reduced to writing, and when so taken it shall be filed in the office of the collector, and preserved for use or reference until the final decision of the collector or said board of appraisers shall be made respecting the valuation or classification of said merchandise, as the case may be. (*See §2925 R. S., supra, Act September 30, 1890, post.*)

Penalty for violation of preceding section.

SEC. 17. That if any person so cited to appear shall neglect or refuse to attend, or shall decline to answer, or shall refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers, when so required by a general appraiser, or a board of general appraisers, or a local appraiser or a collector, he shall be liable to a penalty of one hundred dollars; and if such person be the owner, importer, or consignee, the appraisement which the general appraiser, or board of general appraisers, or local appraiser, or collector, where there is no appraiser, may make of the merchandise, shall be final and conclusive; and any person who shall

willfully and corruptly swear falsely on an examination before any general appraiser, or board of general appraisers, or local appraiser, or collector, shall be deemed guilty of perjury; and if he is the owner, importer, or consignee, the merchandise shall be forfeited. (*§5292 R. S., supra.*)

Decisions of General Appraisers to be published.

.SEC. 18. That all decisions of the general appraisers and of the boards of general appraisers, respecting values and rates of duty, shall be preserved and filed, and shall be open to inspection under proper regulations to be prescribed by the Secretary of the Treasury. All decisions of the general appraisers shall be reported forthwith to the Secretary of the Treasury and to the board of general appraisers on duty at the port of New York, and the report to the board shall be accompanied, whenever practicable, by samples of the merchandise in question, and it shall be the duty of the said board, under the direction of the Secretary of the Treasury, to cause an abstract to be made and published of such decisions of the appraisers as they may deem important, and of the decisions of each of the general appraisers and boards of general appraisers, which abstract shall contain a general description of the merchandise in question, and of the value and rate of duty fixed in each case, with reference, whenever practicable, by number or other designation, to samples deposited in the place of samples at New York, and such abstract shall be issued from time to time, at least once in each week, for the information of customs officers and the public.

See Regulations, T. D. 14098, 14184.

Market value defined—Usual and Unusual coverings for imported merchandise.

SEC. 19. That whenever imported merchandise is subject to an ad valorem rate of duty, or to a duty based upon or regulated in any manner by the value thereof, the duty shall be assessed upon the actual market value or wholesale price of such merchandise as bought and sold in usual wholesale quantities, at the time of exportation to the United States, in the principal markets of the country from whence imported, and in the condition in which such merchandise is there bought and sold for exportation to the United States, or consigned to the United States for sale, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States, and if there be used for covering or holding imported merchandise, whether dutiable or free, any unusual

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article or form designed for use otherwise than in a bona fide transportation of such merchandise to the United States, additional duty shall be levied and collected upon such material or article at the rate to which the same would be subject if separately imported. That the words "value" or "actual market value" whenever used in this act or in any law relating to the appraisement of imported merchandise shall be construed to mean the actual market value or wholesale price as defined in this section.

NOTE

1. Market value.
2. Coverings.
 - (a) usual coverings.
 - (b) unusual coverings.
3. Costs, charges and expenses.
 - (a) dutiable charges—examples.

NOTE

- (b) non-dutiable charges — examples.
 - (c) charges added under duress.
 - (d) inland transportation charges.
 - (e) prorating charges.
 - (f) discounts.
4. Remedies.

1. MARKET VALUE.

The object of the law.—The present law was framed to simplify the whole business of appraisements, and to this end its purpose is to reach the market value of the merchandise in the complete condition, packed ready for exportation as it is ordinarily sold in market, and subsequently on its arrival in this country, as it is presented to the eye of the appraising officer (T. D. 10366; G. A. 89, 930).

Means of ascertaining the market value.—See Sections 10, 11, 16 and notes, of this act.

"In the principal markets of the country" defined.—See note 6 to Section 10 of this act.

2. COVERINGS.

(a) *Usual coverings.*—The Statute requires that the value of coverings shall be included in the market value of the merchandise. Unless such coverings are of an *unusual kind*, (see note "e") the duty herein provided is in lieu of any other duty (G. A. 2849) and the statute applies only to imported merchandise which is subject to an *ad valorem* duty (G. A. 2812, 2859). The usual and necessary coverings of goods, subject to specific duties, are not dutiable, unless such coverings are directly provided for (U. S. *vs.* Legget et al., C. C. A., 66 Fed. Rep. 300).

Glass Bottles holding more than one pint, being specifically enumerated in the dutiable list (paragraph 88, Tariff Act 1894) they are excluded from the provisions of this section (19) if found to be *usual* coverings, and the value of the bottles should not be added to the value of the contents in the ascertainment of the dutiable value of the contents (G. A. 2849, 2869, 2952). But where bottles are excepted from the provisions of paragraph 88, such as bottles holding one pint or less, and those in paragraph 248 of the same Act, under the phrase "but no separate or additional duty shall be assessed on bottles containing Ginger Ale, etc."—they become subject to the provisions of this section (19) as coverings. The phrase "*separate and additional duties*" refers to the duty on bottles as separate and distinct articles of merchandise, and has no reference to the duty under the provision of this section (Debarey *vs.* Arthur, 93 U. S., 420; Schmidt *vs.* Badger, 107 U. S., 85 cited in decisions G. A. 2877, 2869).

It is immaterial whether the coverings are or are not necessary for the transportation of the goods, or were put about the goods

at the request of the importer or otherwise. That they were used and arrived with the goods is sufficient (G. A. 591), and in the absence of any specific value or weight of the coverings, the gross weight is the dutiable weight, and the value of the coverings is presumed to be the same as that of the merchandise. The question of *tare* under section 2898, Revised Statutes, *supra*, has no application (G. A. 1589, 1909).

Where articles of domestic production are entitled to free entry under paragraph 387, are reimported as *coverings*, they form an element of dutiable value in determining the rate of duty chargeable upon the contents, where such rate is dependent upon value. But no duty is assessed upon the coverings themselves (T. D. 13025; G. A. 1814, 2558; see notes to paragraph 387 under title "*United States products returned*" in SCHEDULE OF DUTIES, *post*).

Coverings on *free goods*, if usual and ordinary, are also free (T. D. 10861; G. A. 970, 1556), except in the cases of bottles and demijohns and carboys, covered or uncovered (G. A. 1586, par. 88, Tariff Act 1894), and articles exported with the benefit of drawback (under section 22 of same act), which cannot be reimported as coverings of free goods without payment of duty equal to the drawback allowed (first provision of par. 387 of same act, G. A. 2783), except grain bags made of burlaps (T. D. 15288).

Certain coverings (for example, boxes containing lemons under paragraph 216, Tariff Act 1894), become liable to the additional duty under section 7 of this act, if the value is advanced more than 10 per cent. (G. A. 559).

(b) *Unusual coverings*. The phrase "Unusual article or form" and "such material or article" can be reasonably construed to mean nothing more than any covering manufactured of an unusual material, or in any unusual form, such as was not ordinarily used in the trade for like purposes prior to the time of the enactment of the law. To be subject to the "additional duty" two conditions must exist: (1), The coverings must be made of some unusual material, or in some unusual form or shape, so as to constitute an article not ordinarily used for the transportation of like merchandise to the United States. (2), The nature of the coverings must be such as to justify the inference that they were "designed for use otherwise than in the *bona fide* transportation of such merchandise to the United States." Unless these two conditions concur, the "additional duty" cannot be levied or collected (G. A. 117, cited with approval T. D. 11431; see also 9994 with opinion of the Attorney-General). Hence, certain metal boxes of "*elaborate design*," containing matches of high grade and quality, similar to boxes used for coverings for matches for many years were held to be *not* unusual coverings (in re Slattery C. C., 59 Fed. Rep. 450, adopted by T. D. 15195; G. A. 2812, 2960).

Where unusual coverings are separately stated in the invoice as merchandise, and packed together for economy of transportation, the additional duty does not accrue (G. A. 1). Unusual coverings are subject to duty upon each importation or re-importation (G. A. 2856).

3. COSTS, CHARGES AND EXPENSES.

The dutiable charges are not limited by this section to such as attach to the merchandise previous to its sale and delivery. After it has been purchased in the condition in which such goods are bought and sold for export to the United States, any further expense incurred by the purchaser incident to placing the goods in condition, packed ready for shipment, is dutiable (G. A. 585), and such charges incurred at the port of exportation are dutiable,

although the goods are bought in another place in a condition for transportation (G. A. 1525).

(a) *Dutiable charges, Examples.*—Charges for weighing, labor, canvass and hoops on goods, although the goods may be bought "ex-warehouse ready for shipment" (G. A. 1615).

For opening and sewing up bales of goods ("charges emballeur") for examination subsequent to purchase (G. A. 585). For shaking dirt out of goods before exportation (G. A. 1949). For granulating rice (T. D. 8904). Internal revenue tax of Cuba on cigars made there (G. A. 336). English revenue stamps on proprietary medicines (T. D. 6382). Engraving name on opera glasses (T. D. 8831). Stamping or embossing goods (T. D. 9089). "Shrinking" all wool tweeds to fit the goods for use (T. D. 8215). Preparing "fur seals" for shipment (T. D. 8899). "Royalty" if part of the purchase price (T. D. 3490, 7626; G. A. 753, 823).

(b) *Non-Dutiable Charges, Examples.*—Commission or brokerage actually paid for purchasing the goods or for other services rendered in connection with the purchase of the goods (T. D. 10172½, 13268; G. A. 6, 51, 836, 921, 2399. See also G. A. 1147, 1182, 1202, 1577, 2006, for various claims on so-called commissions). A duty or tax chargeable on goods in a foreign country only when they enter into consumption in that country, and not exacted when the goods are exported from bond (G. A. 1602, held for review by Court by T. D. 13181. See also T. D. 10434). Cost of engraving music plates for music which is imported, the plates not being imported (T. D. 7413, 9727), or engraving plates for use abroad in stamping importer's name on goods (T. D. 8331). Marine insurance on goods in transit to port of shipment (T. D. 2794). Charges on goods during voyage of importation (T. D. 3529). "Bringing into godown" on goods, or carrying into warehouse after purchase (G. A. 1949). For putting up machinery to test it before shipment (G. A. 1806). An export tax or duty imposed by a foreign government (T. D. 13827, 15513; G. A. 2060). Lighterage to the exporting vessel (G. A. 1660). Disinfecting wool before shipment (T. D. 14080). Consular and other fees for verification of invoices (G. A. 917, 2814).

(c) *Charges added under duress* by customs officers who represent non-dutiable charges to be dutiable, are not binding on the importer (see note 3 to Sec. 7).

(d) *Inland transportation charges* are no longer an element of dutiable value (T. D. 9790, citing *in extenso* Robertson vs. Bradbury, 132 U. S. 491, T. D. 10152; G. A. 120), they constitute charges from an inland place or market to the port of exportation in the same country (for definition of "country," see note 6 to Sec. 10), or else like charges from the market where the goods are purchased or consigned to any port of exportation on the seaboard, whether in or out of the country whence originally shipped or consigned (G. A. 15, 120, 1605). But where the product of one country is sent to another country and sold there, the place of sale is the market, and the *prima facie* inference is that the price paid for it is the true market value including transportation charges from the country of production (G. A. 120) and transportation charges to one of the principal markets of a country where the goods are purchased are also dutiable charges (G. A. 1816).

(e) *Pro rating charges.* Where packages contain articles all of the same general kind (for example, *hose*) and each dozen occupy about the same space, the charges for the outside casings should be apportioned equally, at so much per dozen. But there are

cases where the distribution should be made according to values (T. D. 12620, adopting opinion U. S. C. Court. See also T. D. 4737; G. A. 399, 404, 1672).

(f) *Discounts.* Where the invoice shows a deduction of "discount" for cash, the net amount whether *cash* was actually paid or not, is the actual market value of the goods, provided the appraised value does not exceed such net invoice value. (Arthur vs. Goddard, 96 U. S. 145, cited *in extenso* in T. D. 3687; 9729, 10031; G. A. 484.)

4. REMEDIES.

Where the appraiser adds dutiable charges, or makes additions to invoice charges to make market value, and the importer is dissatisfied, the remedy is by Reappraisement; but where the appraiser acts upon a wrong principle, contrary to law, and adds charges not authorized, the remedy is by *Protest*. (See, however, note 1 (a) to section 14.)

The time goods may remain in bonded warehouse.

SEC. 20. Any merchandise deposited [in bond*] in any public or private bonded-warehouse may be withdrawn for consumption within three years from the date of original importation, on payment of the duties and charges to which it may be subject by law at the time of such withdrawal: *Provided*, That nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles. (See §§2971, 2975 and 2976 Revised Statutes, *supra*.)

1. The period for bonded immediate transportation goods in warehouse runs from date of importation at *port of first arrival* (Seeburger vs. Schweyer, 153 U. S., 609, cited in T. D. 14986).

2. Importers must take notice of the time of arrival of their importations, and officers of the customs are not required to notify them (G. A. 483).

3. Goods upon which duties have been paid remaining in warehouse after three years become subject to the provisions of section 2971, Revised Statutes, *supra* (T. D. 12494, 12753).

4. For the computation of time under this section, the date of the *entry of the vessel* may be taken as "the date of original importation" either for goods entered for warehouse or for consumption, or for transportation without appraisalment. But for fixing the rates of duty arising under the Acts of Congress changing the rate of duties applicable to importations made on and after a certain date, the date of *arrival* in port controls, and in the case of goods for immediate transportation without appraisalment, the arrival, is the arrival at the *exterior* port (T. D. 5633, 5749, 6695, 8585, 10118, par. 2; and 10145. For definition of "*port of importation*" and "*arrival*," see T. D. 9041.

* This section amended by Act October 1, 1890, section 54, by inserting the words "*in bond*."

Burden of proof in case of seizure.

SEC. 21. That in all suits or informations brought, where any seizure has been made pursuant to any act providing for or regulating the collection of duties on imports or tonnage, if the property is claimed by any person, the burden of proof shall lie upon such claimant: *Provided*, That probable cause is shown for such prosecution, to be judged of by the Court.

Fees abolished in certain cases—Declarations substituted for oaths.

SEC. 22. That all fees exacted and oaths administered by officers of the customs, except as provided in this act, under or by virtue of existing laws of the United States, upon the entry of imported goods and the passing thereof through the customs, and also upon all entries of domestic goods, wares, and merchandise for exportation, be, and the same are hereby, abolished; and in case of entry of merchandise for exportation, a declaration, in lieu of an oath, shall be filed, in such form and under such regulations as may be prescribed by the Secretary of the Treasury; and the penalties provided in the sixth section of this act for false statements in such declaration shall be applicable to declarations made under this section: *Provided*, That where such fees, under existing laws, constitute, in whole or in part, the compensation of any officer, such officer shall receive, from and after the passage of this act, a fixed sum for each year equal to the amount which he would have been entitled to receive as fees for such services during said year. (*See Act September 30, 1890, post, T. D. 14082, and April 1, 1885.*)

1. All fees are not abolished by this act, but only those exacted "upon the entry" and passing of goods through the customs, whether imported or exported. Nor are *charges* under the provisions of section 2920, Revised Statutes, abolished (T. D. 10385). Nor charges for storage on packages remaining in public stores after the expiration of two days from notice to importer to remove same (G. A. 2825). Nor fees for each official document required by any merchant, such as certificate for non-landing of drawback goods or weight of imported goods (T. D. 10094, 10171, 10187). But there are other certificates for which *fees* cannot be exacted (T. D. 10380, 10589).

2. For schedule of custom-house fees abolished, see T. D. 10094. For schedule of other fees abolished (see T. D. 10275, 10280).

3. Weighers' and gaugers' fees under sections 3023, 3024, are abolished by this section (United States *vs.* Jahn, C. C. A., followed in G. A. 2992, 3022, 3025).

Abandonment of damaged goods—Damage allowance abolished.

SEC. 23. That no allowance for damage to goods, wares, and merchandise imported into the United States shall

hereafter be made in the estimation and liquidation of duties thereon; but the importer thereof may, within ten days after entry, abandon to the United States all or any portion of goods, wares, and merchandise included in any invoice, and be relieved from the payment of the duties on the portion so abandoned: *Provided*, That the portion so abandoned shall amount to ten per centum or over of the total value or quantity of the invoice; and the property so abandoned shall be sold by public auction or otherwise disposed of for the account and credit of the United States under such regulations as the Secretary of the Treasury may prescribe; but where the importer conforms to the regulations the claim is allowed (G. A. 3025).

1. This act by section 29, *post*, repeals section 2927, Revised Statutes, and those portions of sections 2926 and 2928, Revised Statutes, which are inconsistent with this section (23) (T. D. 14191, G. A. 106). The provisions of section 2984, Revised Statutes, *supra*, are not effected by this act and are still in force (T. D. 10172). The provision of this section is general; it prescribes the prerequisites for damage allowance, and is applicable to all articles except those which may be specially accepted, as is now the case with respect to damage upon *wines and liquors* under paragraph 244, Act August 28, 1894 (T. D. 14671, citing *in extenso* opinion of C. C. A., United States vs. Bache et al., 59 Fed. Rep., 762, G. A. 1539).

2. *Relates only to damaged goods*, and no portion of any goods included in any invoice can be abandoned except when in a damaged condition (T. D. 11520) and where the damage amounts to absolute total loss (for example, fruit reduced to "rot and slush") the article ceases to be "damaged," and may be treated as a "shortage" (G. A. 656, 910, May 11, 1895).

3. *The ten days limitation for abandonment*. For *Immediate Transportation* goods runs from entry at final port (T. D. 11113); for warehouse and exportation goods, from time of an entry for consumption, where it is desired to make such change in entry (G. A. 1097, T. D. 15450).

The appraiser is to notify the importer immediately he discovers damage, to afford the importer due time to abandon (T. D. 13529).

Goods may be withdrawn from abandonment provided the goods remain in custody of collector and have not been advertised for sale (T. D. 12482, see note 6).

4. "*Ten per cent. damage*" means ten per cent. or more either of the total value or the total quantity of the invoice. Ten cent. of the value or quantity of one item or one class of goods in the invoice is not sufficient. The rule applies to all invoices, whether containing one kind of goods or different kinds at different rates or kinds of duty (T. D. 10356, 15421, 15530; G. A. 1186). "Quantity" refers to the merchandise and not to the number of packages containing the same (T. D. 15421).

Damaged portions of packed goods may be abandoned if the damaged portions are separated while the packages are in custody of customs officers. Such damaged portions must of course be not less than the ten per cent., as defined above (T. D. 10356, 15421, 15530; G. A. 1788).

5. *Forfeiture of right to abandon*.—Where damaged portions are separated from undamaged goods in the absence of customs

officers after delivery of the goods to the importer under bond (section 2899, Revised Statutes, *supra*), the importer forfeits his right to abandon (T. D. 10356, G. A. 1788).

6. *Sales of abandoned goods.*—Abandoned goods should be sold forthwith at public auction, and if not sold should be destroyed or disposed of to best advantage. The importer has no claim for any part of the proceeds, and any surplus should be turned into the Treasury (T. D. 11439, 12516, 15090, Regulation 1892, Art. 818).

7. *Liens and claims on abandoned goods.*—Abandoned goods are subject to lien for freight (section 2981, Revised Statutes, *supra*) and a claim for "general average" may be treated likewise, all subject to priority of all claims of the Government (T. D. 12489).

8. *Various ratings under the provisions.*—Where duty is paid on whole invoice quantity before appraisement, duty is refunded on abandoned portion without appraisal of damage or inquiring as to cause of damage (T. D. 13397).

Where domestic goods exported with drawback are returned by the exporting vessel in damaged condition from marine disaster, owner of goods may abandon for damage (T. D. 14190).

Glass reduced by breakage to glass fit only for remanufacture (G. A. 1539, 2741; United States vs. Bache, C. C. A., 59 Fed. Rep., 762), and a *knitting machine* reduced by damage to "old junk" (G. A. 2479), and rice discolored and dirty (T. D. 13093) are not entitled to allowance for damage unless abandoned. Where a lot of one hundred cattle was imported from Canada for warehouse and exportation, and fifteen of the lot died before exportation, allowance was denied, there having been no abandonment (G. A. 1097).

Sugars should be sampled without regard to the sound or damaged condition of the contents of the packages (T. D. 10296).

Allowance was denied for excess of weight by reason of *soakage of sea-water*, the importer failing to conform to Reg. 1884, Art. 602. Upon protest the claim was nevertheless allowed (G. A. 1719; see also G. A. 8). Upon appeal to court it was held not to be a question for review under section 15, *supra*. But see note to section 15, *supra*, "jurisdiction of the circuit court"; G. A. 2569, denied allowance where importer failed to comply with regulations (see also Earnshaw vs. Cadwalader, 145 U. S., 247, T. D. 13391), but where regulations are conformed to the claim is allowed (G. A. 3025).

Refund of duties under final liquidations—Correction of errors in entry or liquidation.

SEC. 24. That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained or estimated duties, or payments made upon appeal, more money has been paid to or deposited with a collector of customs than, as has been ascertained by final liquidation thereof, the law required to be paid or deposited, the Secretary of the Treasury shall direct the Treasurer to refund and pay the same out of any money in the Treasury not otherwise appropriated. The necessary moneys therefor are hereby appropriated, and this appropriation shall be deemed a permanent indefinite appropriation; and the Secretary of the Treasury is hereby authorized to correct manifest clerical errors in any entry or liquidation, for or against the United States, at any time

within one year of the date of such entry, but not afterwards: *Provided*, That the Secretary of the Treasury shall in his annual report to Congress, give a detailed statement of the various sums of money refunded under the provisions of this act or of any other act of Congress relating to the revenue, together with copies of the rulings under which repayments were made. (*See* §1, *Act March 3, 1875*; §21, *Act June 22, 1874*; §3469, *R. S., supra*. *For correction of clerical errors, see note 8 to §7 of this act.*)

Moneys deposited as unascertained duties are trust funds, and may be refunded notwithstanding that importers may be indebted to the Government on other uncancelled bonds (T. D. 10715, 10825, 10846). No interest can be allowed on refunds (T. D. 11616).

Custom officers not liable in matters open to appeal.

SEC. 25. That from and after the taking effect of this act no collector or other officer of the customs shall be in any way liable to any owner, importer, consignee, or agent of any merchandise, or any other person, for or on account of any rulings or decisions as to the classification of said merchandise or the duties charged thereon, or the collection of any dues, charges, or duties on or on account of said merchandise, or any other matter or thing as to which said owner, importer, consignee, or agent of such merchandise might, under this act, be entitled to appeal from the decision of said collector or other officer, or from any board of appraisers provided for in this act. (*See §§14 and 15 of this act.*)

1. It is the United States and not the collector that is the defendant, and the sole defendant, in suits by importers under section 15 of this act, (T. D. 11896).

2. Where suit was brought directly against the collector to recover duties under alleged illegal appraisement, the collector was held to be exempt from personal liability under this section (Schoenfeld et al. vs. Hendricks, 152 U. S., 691, cited *in extenso*, T. D. 14905, 14361).

3. The exemption of the collector is plain. The fact that the importer in a case involving the appraisement of the merchandise has no right of appeal from the Board of General Appraisers is immaterial (Loeb vs. Hendricks, C. C., 57 Fed. Rep., 568, affirmed in Schoenfeld vs. Hendricks, 152 U. S., 691; see note 1, section 14).

4. The appraiser is an "officer." He is appointed by the President (14 stat., 303, secs. 6, 7, chap. 284, Act July 27, 1866).

5. The operation of the section is not confined to rulings and decisions of the collector from which an appeal lies ultimately to the circuit court (Schoenfeld vs. Hendricks, *supra*, section 28,

Regulations in T. D. 12486).

Penalties for bribery.

SEC. 26. That any person who shall give, or offer to give or promise to give any money or thing of value, directly or indirectly, to any officer or employee of the

United States in consideration of or for any act or omission contrary to law in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise including herein any baggage, or of the liquidation of the entry thereof, or shall by threats or demands, or promises of any character attempt to improperly influence or control any such officer or employee of the United States as to the performance of his official duties shall, on conviction thereof, be fined not exceeding two thousand dollars, or be imprisoned at hard labor not more than one year, or both, in the discretion of the court; and evidence of such giving, or offering, or promising to give, satisfactory to the court in which such trial is had, shall be regarded as *prima facie* evidence that such giving or offering or promising was contrary to law, and shall put upon the accused the burden of proving that such act was innocent, and not done with an unlawful intention.

Penalties for bribery.

SEC. 27. That an officer or employee of the United States who shall, excepting for lawful duties or fees, solicit, demand, exact or receive from any person, directly or indirectly, any money or thing of value, in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise, including herein any baggage, or liquidation of the entry thereof, on conviction thereof, shall be fined not exceeding fine thousand dollars, or be imprisoned at hard labor not more than two years, or both, in the discretion of the court. And evidence of such soliciting, demanding, exacting, or receiving, satisfactory to the court in which such trial is had, shall be regarded as *prima facie* evidence that such soliciting, demanding, exacting, or receiving was contrary to law, and shall put upon the accused the burden of proving that such act was innocent and not with an unlawful intention. (*See §5292, R. S., supra.*)

Baggage or personal effects in transit.

SEC. 28. That any baggage or personal effects arriving in the United States in transit to any foreign country may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained, without the payment or exaction of any import duty, or to be forwarded by such collector to the collector of the port of departure and to be delivered to such parties on their departure for their foreign destination, under such rules and regulations as the Secretary of the Treasury may prescribe. (*See §2803, R. S., supra.*)

Repealing Section.

SEC. 29. That sections 2608, 2838, 2839, 2841, 2843, 2845, 2853, 2854, 2856, 2858, 2860, 2900, 2902, 2905, 2907, 2908, 2909, 2922, 2923, 2924, 2927, 2929, 2930, 2931, 2932, 2943, 2945, 2952, 3011, 3012, 3012½, 3013, of the Revised Statutes of the United States, be, and the same are hereby repealed, and sections 9, 10, 11, 12, 14, and 16 of an act entitled "An act to amend the customs-revenue laws and to repeal moieties," approved June 22, 1874, and sections 7, 8, and 9 of the act entitled "An act to reduce internal-revenue taxation, and for other purposes," approved March 3, 1883, and all other acts and parts of acts inconsistent with the provisions of this act, are hereby repealed, but the repeal of existing laws or modifications thereof embraced in this act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made. Any offenses committed, and all penalties or forfeitures or liabilities incurred prior to the passage of this act under any statute embraced in or changed, modified, or repealed by this act may be prosecuted and punished in the same manner and with the same effect as if this act had not been passed. All acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in or modified, changed, or repealed by this act, shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this act, may be commenced and prosecuted within the same time and with the same effect as if this act had not been passed. *And provided further,* That nothing in this act shall be construed to repeal the provisions of section 3058 of the Revised Statutes* as amended by the act approved February 23, 1887, in respect to the abandonment of merchandise to underwriters or the salvors of property, and the ascertainment of duties thereon.

In view of the provision of this section (29) that, "and all other acts and parts of acts inconsistent with the provisions of this act, are hereby repealed," the following upon the repeal of laws by implication may prove interesting: "The settled rule is, that the former statute must be construed to be repealed only so far as it is repugnant to or irreconcileable with the later one, or where the new law is intended as a revision of the whole subject under legislative consideration, and consequently as a substitute for the old law previously existing. And especially is the rule applied

* See page 91.

with great strictness to our system of revenue laws, the provisions of which are known to be very complicated."

"Unless the repugnancy between two revenue statutes is clear and positive, so as to leave no doubt as to the intent of the law maker to alter or repeal previous legislation, both laws will be upheld by the courts." (United States *vs.* Sixty-seven packages, 17 Howard, 85, cited in T. D. 10328.)

When the Act to take effect.

SEC. 30. That this act shall take effect on the first day of August, eighteen hundred and ninety, except so much of section twelve as provides for the appointment of nine general appraisers, which shall take effect immediately.

ACT OF AUGUST 30, 1890.

(U. S. Statutes, Vol. 28, page 414.)

AN ACT providing for an inspection of meats for exportation, prohibiting the importation of adulterated articles of food or drink, and authorizing the President to make proclamation in certain cases, and for other purposes.

Inspection of salted pork and bacon for Exportation.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the Secretary of Agriculture may cause to be made a careful inspection of salted pork and bacon intended for exportation, with a view to determining whether the same is wholesome, sound, and fit for human food whenever the laws, regulations, or orders of the Government of any foreign country to which such pork or bacon is to be exported shall require inspection thereof relating to the importation thereof into such country, and also whenever any buyer, seller, or exporter of such meats intended for exportation shall request the inspection thereof.

Such inspection shall be made at the place where such meats are packed or boxed, and each package of such meats so inspected shall bear the marks, stamps, or other device for identification provided for in the last clause of this section: *Provided*, That an inspection of such meats may also be made at the place of exportation if an inspection has not been made at the place of packing, or if, in the opinion of the Secretary of Agriculture, a reinspection becomes necessary. One copy of any certificate issued by any such inspector shall be filed in the Department of

Agriculture; another copy shall be attached to the invoice of each separate shipment of such meat, and a third copy shall be delivered to the consignor or shipper of such meat as evidence that packages of salted pork and bacon have been inspected in accordance with the provisions of this act and found to be wholesome, sound, and fit for human food; and for the identification of the same such marks, stamps, or other devices as the Secretary of Agriculture may by regulation prescribe shall be affixed to each of such packages.

Any person who shall forge, counterfeit, or knowingly and wrongfully alter, deface, or destroy any of the marks, stamps, or other devices provided for in this section on any package of any such meats, or who shall forge, counterfeit, or knowingly and wrongfully alter, deface, or destroy any certificate in reference to meats provided for in this section, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be punished by a fine not exceeding one thousand dollars or imprisonment not exceeding one year, or by both said punishments, in the discretion of the court. (*See Act March 2, 1895, post.*)

Importation of adulterated food, drug, or drink, prohibited.

SEC. 2. That it shall be unlawful to import into the United States any adulterated or unwholesome food or drug or any vinous, spirituous or malt liquors, adulterated or mixed with any poisonous or noxious chemical drug or other ingredient injurious to health. Any person who shall knowingly import into the United States any such adulterated food or drug, or drink, knowing or having reasons to believe the same to be adulterated, being the owner or the agent of the owner, or the consignor or consignee of the owner, or in privity, with them, assisting in such unlawful act, shall be deemed guilty of a misdemeanor, and liable to prosecution therefor in the district court of the United States for the district into which such property is imported; and, on conviction, such person shall be fined in a sum not exceeding one thousand dollars for each separate shipment, and may be imprisoned by the court for a term not exceeding one year, or both, at the discretion of the court.

Such importations destroyed or exported.

SEC. 3. That any article designed for consumption as human food or drink, and any other article of the classes or description mentioned in this act, which shall be imported into the United States contrary to its provisions, shall be forfeited to the United States, and shall be proceeded against under the provisions of chapter eighteen of title

thirteen of the Revised Statutes of the United States; and such imported property so declared forfeited may be destroyed or returned to the importer for exportation from the United States after the payment of all costs and expenses, under such regulations as the Secretary of the Treasury may prescribe; and the Secretary of the Treasury may cause such imported articles to be inspected or examined in order to ascertain whether the same have been so unlawfully imported.

President may suspend importations.

SEC. 4. That whenever the President is satisfied that there is good reason to believe that any importation is being made, or is about to be made, into the United States, from any foreign country, of any article used for human food or drink that is adulterated to an extent dangerous to the health or welfare of the people of the United States, or any of them, he may issue his proclamation suspending the importation of such articles from such country for such period of time as he may think necessary to prevent such importation; and during such period it shall be unlawful to import into the United States from the countries designated in the proclamation of the President any of the articles the importation of which is so suspended.

Products of countries, discriminating against products of the United States, excluded from importation.

SEC. 5. That whenever the President shall be satisfied that unjust discriminations are made by or under the authority of any foreign State against the importation to or sale in such foreign State of any product of the United States, he may direct that such products of such foreign State so discriminating against any product of the United States as he may deem proper shall be excluded from importation to the United States; and in such case he shall make proclamation of his direction in the premises, and therein name the time when such direction against importation shall take effect, and after such date the importation of the articles named in such proclamation shall be unlawful. The President may at any time revoke, modify, terminate, or renew any such direction as, in his opinion, the public interest may require.

Penalty for importing diseased or infected cattle.

SEC. 6. That the importation of neat cattle, sheep, and other ruminants, and swine, which are diseased or infected with any disease, or which shall have been exposed to such infection within sixty days next before their exportation, is hereby prohibited; and any person who shall knowingly

violate the foregoing provision shall be deemed guilty of a misdemeanor, and shall, on conviction, be punished by a fine not exceeding five thousand dollars, or by imprisonment not exceeding three years, and any vessel or vehicle used in such unlawful importation with the knowledge of the master or owner of said vessel or vehicle that such importation is diseased or has been exposed to infection as herein described, shall be forfeited to the United States. (*See section 17, Act August 28, 1894, post.*)

Quarantine of animals.

SEC. 7. That the Secretary of Agriculture be, and he is hereby, authorized, at the expense of the owner, to place and retain in quarantine all neat cattle, sheep, and other ruminants, and all swine, imported into the United States, at such ports as he may designate for such purpose, and under such conditions as he may by regulation prescribe, respectively, for the severnl classes of animals above described; and for this purpose he may have and maintain possession of all lands, buildings, animals, tools, fixtures, and appurtenances now in use for the quarantine of neat cattle, and hereafter purchase, construct, or rent as may be necessary, and he may appoint veterinary surgeons, inspectors, officers, and employees by him deemed necessary to maintain such quarantine, and provide for the execution of the other provisions of this Act. (*See Sec. 17, Act August 28, 1894, post.*)

For Quarantine Stations and Regulations, see T. D. 15660, 15745.

Ports at which animals may be imported.

SEC. 8. That the importation of all animals described in this act into any port in the United States, except such as may be designated by the Secretary of Agriculture, with the approval of the Secretary of the Treasury, as quarantine stations, is hereby prohibited; and the Secretary of Agriculture may cause to be slaughtered such of the animals named in this act as may be, under regulations prescribed by him, adjudged to be infected with any contagious disease, or to have been exposed to infection so as to be dangerous to other animals; and that the value of animals so slaughtered as being so exposed to infection but not infected may be ascertained by the agreement of the Secretary of Agriculture and owners thereof, if practicable; otherwise, by the appraisal by two persons familiar with the character and value of such property, to be appointed by the Secretary of Agriculture, whose decision, if they agree, shall be final; otherwise, the Secretary of Agriculture shall decide between them, and his decision shall be final; and the amount of the value thus ascertained shall

be paid to the owner thereof out of money in the Treasury appropriated for the use of the Bureau of Animal Industry; but no payment shall be made for any animal imported in violation of the provisions of this act. If any animals subject to quarantine according to the provisions of this act are brought into any port of the United States where no quarantine station is established the collector of such port shall require the same to be conveyed by the vessel on which they are imported or are found to the nearest quarantine station, at the expense of the owner.

See Regulations of Oct. 20, 1890, and T. D. 10286, 11288, 15660, 15745.

Suspension of the importation of animals.

SEC. 9. That whenever, in the opinion of the President, it shall be necessary for the protection of animals in the United States against infectious or contagious diseases, he may, by proclamation, suspend the importation of all or any class of animals for a limited time, and may change, modify, revoke, or renew such proclamation, as the public good may require; and during the time of such suspension the importation of any such animals shall be unlawful.

Inspection of imported and exported animals.

SEC. 10. That the Secretary of Agriculture shall cause careful inspection to be made by a suitable officer of all imported animals described in this act, to ascertain whether such animals are infected with contagious diseases or have been exposed to infection so as to be dangerous to other animals, which shall then either be placed in quarantine or dealt with according to the regulations of the Secretary of Agriculture; and all food, litter, manure, clothing, utensils, and other appliances that have been so related to such animals on board ship as to be judged liable to convey infection shall be dealt with according to the regulations of the Secretary of Agriculture; and the Secretary of Agriculture may cause inspection to be made of all animals described in this act intended for exportation, and provide for the disinfection of all vessels engaged in the transportation thereof, and of all barges or other vessels used in the conveyance of such animals intended for export to the ocean steamer or other vessels, and of all attendants and their clothing, and of all head ropes and other appliances used in such exportation, by such orders and regulations as he may prescribe; and if, upon such inspection, any such animal shall be adjudged, under the regulations of the Secretary of Agriculture, to be infected or to have been exposed to infection so as to be dangerous to other animals, they shall not be allowed to be placed

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upon any vessel for exportation; the expense of all the inspection and disinfection provided for in this section to be borne by the owners of the vessels on which such animals are exported. (*See Act March 3, 1891, page 220, and Act March 3, 1893, page 223.*)

ACT OF SEPTEMBER 30, 1890.

(U. S. Statutes, Vol. 27, page 204.)

SEC. 1. * * * And such clerks and inspectors of customs as the Secretary of the Treasury may designate for the purpose shall be authorized to administer oaths, such as deputy collector of customs are now authorized to administer, and no compensation shall be paid or charge made therefor. * * * * *

TARIFF ACT OF OCTOBER 1, 1890

(U. S. Statutes, vol. 28, page 567.)

AN ACT to reduce the revenue, and equalize duties on imports, and for other purposes.

SECS. 1 and 2, which provided respectively for "Duties upon Imports" and "The Free List," have been superseded by Sections 1 and 2 of the Act of August 28, 1894, *post*, with the exception that the provisions of the Act of October 1, 1890, for the following articles, viz: Agricultural implements; Lead, lead ores, and silver ores containing lead; Salt; Sulphuric acid, and Wood and articles of Wood, have been kept in force *conditionally* by said Sections of the Act of August 28, 1894. See the respective articles in the "Schedule of Duties," *post*.

SEC. 3. Repealed by Section 71 of the Act of August 28, 1894, *post*.

SECS. 4 to 14 inclusive, superseded by Sections 3 to 13 inclusive, of the Act of August 28, 1894, *post*.

SECS. 15 and 16. Superseded by the provisions of Section 2 (Free List) of the Act of August 28, 1894, *post.*

SECS. 17 to 25 inclusive, superseded by Sections 14 to 22 inclusive, of the Act of August 28, 1894, *post.*

SECS. 26 to 29. Relate solely to Internal Revenue.

Internal Revenue tax on smoking and manufactured tobacco and snuff.

SEC. 30. That on and after the first day of January, eighteen hundred and ninety-one, the internal taxes on smoking and manufactured tobacco shall be six cents per pound, and on snuff six cents per pound.

Imported manufactured tobacco and snuff to pay internal revenue tax in addition to import duty. See Section 3377 Revised Statutes, *supra.*

SEC. 31. Relates solely to Internal Revenue.

Cigars and Cigarettes—how to be packed.

SEC. 32. That section thirty-three hundred and ninety-two of the Revised Statutes, as amended by section sixteen of the act of March first, eighteen hundred and seventy-nine, be and the same hereby is amended to read as follows:

All cigars shall be packed in boxes not before used for that purpose, containing respectively twenty-five, fifty, one hundred, two hundred, two hundred and fifty, or five hundred cigars each: *Provided, however,* That manufacturers of cigars shall be permitted to pack in boxes not before used for that purpose cigars not to exceed thirteen nor less than twelve in number, to be used as sample boxes; and every person who sells, or offers for sale, or delivers, or offers to deliver, any cigars in any other form than in new boxes as above described, or who packs in any box any cigars in excess of or less than the number provided by law to be put in each box respectively, or who falsely brands any box, or affixes a stamp on any box denoting a less amount of tax than that required by law, shall be fined for each offense not more than one thousand dollars, and be imprisoned not more than two years: *Provided,* That nothing in this section shall be construed as preventing the sale of cigars at retail by retail dealers who have paid the special tax as such from boxes packed, stamped, and branded in the manner prescribed by law: *And provided further,* That every manufacturer of cigarettes shall put up all the cigarettes that he manufactures or has manufactured for him, and sells or removes for consumption or use, in packages or parcels containing ten, twenty, fifty, or one hundred cigarettes each, and shall securely affix to each of

said packages or parcels a suitable stamp denoting the tax thereon, and shall properly cancel the same prior to such sale or removal for consumption or use, under such regulations as the Commissioner of Internal Revenue shall prescribe; and all cigarettes imported from a foreign country shall be packed, stamped, and the stamps canceled in like manner, in addition to the import stamp indicating inspection of the custom-house before they are withdrawn therefrom. (*See §§ 2804, 3402 R. S., supra.*)

SECS. 33 to 37 inclusive, relate solely to Internal Revenue.

Stamps on Imported Opium.

SEC. 38. That all prepared smoking opium imported into the United States shall, before removal from the custom-house, be duly stamped in such manner as to denote that the duty thereon has been paid; and that all opium manufactured in the United States for smoking purposes, before being removed from the place of manufacture, whether for consumption or storage, shall be duly stamped in such permanent manner as to denote the payment of the internal revenue tax thereon.

1. The customs stamps "*duty paid*" shall be affixed to each five tail box or smallest package imported. The date, name of importer, vessel and port, and name of Inspector shall be written on the stamp (T. D. 10304, 11750).

2. Opium cannot be transported in bond, the duty must be paid at original port of entry (T. D. April 17, 1895).

3. Sections 38, 39, 40, not being inconsistent with the provisions of the Act of August 28, 1894, are held to be in full force and effect (T. D. 15354 with instructions as to *customs stamps*).

Regulations applying to opium manufacture.

SEC. 39. That the provisions of existing laws governing the engraving, issue, sale, accountability, effacement, cancellation, and destruction of stamps relating to tobacco and snuff, as far as applicable are hereby made to apply to stamps provided for by the preceding section.

Penalty for violations of opium provisions.

SEC. 40. That a penalty of not more than one thousand dollars, or imprisonment not more than one year, or both, in the discretion of the court shall be imposed for each and every violation of the preceding sections of this act relating to opium by any person or persons; and all prepared smoking opium wherever found within the United States without stamps required by this act shall be forfeited.

SECS. 41 to 46 inclusive, relate solely to Internal Revenue.

Re-importation of domestic wines exported.

SEC. 47. That all provisions of law relating to the re-importation of any goods of domestic growth or manufacture which were originally liable to an internal-revenue tax shall be, as far as applicable, enforced against any domestic wines sought to be re-imported; and duty shall be levied and collected upon the same when re-imported, as an original importation.

SECS. 48 to 49 inclusive, relate solely to Internal Revenue.

Duty on actual weight at time of withdrawal.

SEC. 50. * * * *Provided further*, That when duties are based upon the weight of merchandise deposited in any public or private bonded warehouse said duties shall be levied and collected upon the weight of such merchandise at the time of its withdrawal.

1. This proviso is in force (T. D. 15210).
2. All weighable merchandise shall be weighed at the time of landing, and such weight used in liquidation; re-weighing on withdrawal may be waived by the importer, but the collector may require it (T. D. 10856, 11529, 13627; G. A. 1560).
3. The proviso applies to goods that pay a specific duty per pound, hundred weight or ton (T. D. 10444, May 8, 1895), and is not applicable to goods which are subject to ad valorem duty, the amount of which is based upon weight or graduated according to weight (T. D. 11437); and cannot be construed to mean *gauge* (T. D. 10747, 14672).
4. Merchandise deposited in any bonded warehouse, *before* or *after* this act took effect, will be subject to duty upon its weight at the time of withdrawal for consumption (T. D. 11445, 11695; G. A. 1146), and merchandise withdrawn for transportation is dutiable upon the weight at time of *final* withdrawal from the custody of the Government (T. D. 12614, 13055, 14117, 14126; G. A. 2267).

SECS. 51 AND 52. Superseded by Sections 24 and 25, Act August 28, 1894, *post*.

SEC. 53 Relates to Special Internal Revenue Taxes.

Withdrawal from bonded warehouse.

SEC. 54. That section twenty of the act entitled "An act to simplify the laws in relation to the collection of revenues," approved June tenth, eighteen hundred and ninety, is hereby amended to read as follows:

"SEC. 20. That any merchandise deposited in bond in any public or private bonded-warehouse may be withdrawn for consumption within three years from the date of original importation, on payment of the duties and charges to which it may be subject by law at the time of such withdrawal:

Provided, That nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles."

This section not repealed by the Act August 28, 1894, *post* (T. D. 15294). See notes to Section 20, Act June 10, 1890 (*supra*).

SEC. 55. Repeal Provisions.

ACT OF MARCH 3, 1891.

(U. S. Statutes, Vol. 26, page 826.)

AN ACT to establish Circuit Courts of Appeals and to define and regulate in certain cases the jurisdiction of the courts of the United States and other purposes.

* * * * *

SEC. 5 Relates to cases of direct appeal to the Supreme Court from District and Circuit Courts.

Jurisdiction of Circuit Court of Appeals.

SEC. 6. That the Circuit Courts of Appeals established by this act shall exercise appellate jurisdiction to review by appeal or by writ of error final decision in the district court and the existing circuit courts in all cases other than those provided for in the preceding section of this act, unless otherwise provided by law. And the judgments or decrees of the Circuit Court of Appeals shall be final in all cases * * * arising under * * * the revenue laws * * * Excepting that in every such subject within its appellate jurisdiction the Circuit Court of Appeals at any time may certify to the Supreme Court of the United States any question or proposition of law concerning which it desires the instruction of that court for its proper decision. * * * And excepting also that in any such case as is hereinbefore made final in the Circuit Court of Appeals it shall be competent for the Supreme Court to require, by certiorari or otherwise, any such case to be certified to the Supreme Court for its review and determination with the same power and authority in the

case as if it had been carried by appeal or writ of error to the Supreme Court. * * * * *

JUDICIAL INTERPRETATION OF SEC. 6.

The intention under this act was to divide appeals and writs of error into two general classes, one of which should be taken direct to the Supreme Court, while all others should lie to this court. The enumeration of the former is specific, while the latter is general; and the words, "unless otherwise provided by law," should not be interpreted so as to extend the direct appellate jurisdiction of the Supreme Court beyond the class of cases enumerated in section 5 of this act. The fact that section 15 of the Act of June 10, 1890, *supra*, allows appeal to the Supreme Court cannot be considered as having "otherwise provided by law," and the Circuit Court of Appeals has jurisdiction of an appeal from a judgment rendered by the Circuit Court in reviewing a decision of the Board of General Appraisers. (Louisville, &c. Co. vs. Collector, C. C. A., 49 Fed. Rep. 561, affirmed in U. S. vs. Hopewell, 51 Fed. Rep. 798).

* * * * *

SEC. 10. * * * And whenever an appeal or writ of error or otherwise a case coming from a circuit court of appeals shall be reviewed and determined in the Supreme Court, the cause shall be remanded by the Supreme Court to the proper district or circuit court for further proceedings in pursuance of such determination.

ACT OF MARCH 3, 1891.—HAWAIIAN TREATY.

(U. S. Statutes, vol. 26, page 844.)

An ACT relating to the treaty of reciprocity with the Hawaiian Islands.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That nothing in the act approved October first, eighteen hundred and ninety, entitled "An act to reduce the revenue and equalize duties on imports, and for other purposes," shall be held to repeal or impair the provisions of the convention respecting commercial reciprocity concluded January thirtieth, eighteen hundred and seventy-five, with the King of the Hawaiian Islands, and extended by the convention proclaimed November ninth, eighteen hundred and eighty-seven; and the provisions of said convention shall be in full force and effect as if said act had not passed.

See Extract from Hawaiian Reciprocity Treaty, and Act of August 15, 1876, *supra*, to carry the Treaty into effect, and Paragraph 182½ of Section 1, Act of August 28, 1894, *post*.

ACT OF MARCH 3, 1891.—INSPECTION OF CATTLE.

(U. S. Statutes, vol. 26, page 1089.)

AN ACT to provide for the inspection of live cattle, hogs, and the carcasses and products thereof which are the subjects of inter-state commerce, and for other purposes.

Inspection of Cattle for Exportation—No clearance to vessel without certificate.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the Secretary of Agriculture shall cause to be made a careful inspection of all cattle intended for export to foreign countries from the United States, at such times and places, and in such manner, as he may think proper, with a view to ascertain whether such cattle are free from disease; and for this purpose he may appoint inspectors, who shall be authorized to give an official certificate clearly stating the condition in which such animals are found, and no clearance shall be given to any vessel having on board cattle for exportation to a foreign country unless the owner or shipper of such cattle has a certificate from the inspector herein authorized to be appointed, stating that said cattle are sound and free from disease. (*See Act March 3, 1891, page 222.*)¹

SEC. 2. That the Secretary of Agriculture shall also cause to be made a careful inspection of all live cattle the meat of which is intended for exportation to any foreign country, at such times and places, and in such manner, as he may think proper with a view to ascertain whether said cattle are free from disease and their meat sound and wholesome, and may appoint inspectors, who shall be authorized to give an official certificate clearly stating the condition in which such cattle and meat are found, and no clearance shall be given to any vessel having on board any fresh beef for exportation to and sale in a foreign country from any port of the United States until the owner or shipper shall obtain from an inspector appointed under the provisions of this act such certificate.

SECS. 3, 4 AND 5. Relate to Interstate Commerce.

ACT OF MARCH 3, 1891.—COPYRIGHTS. 221

Certificate for sound cattle and meats to be given.

SEC. 6. That the inspectors provided for in sections one and two of this act shall be authorized to give official certificates of the sound and wholesome condition of the cattle, sheep, and swine, their carcasses and products described in sections three and four of this act, and one copy of every certificate granted under the provisions of this act shall be filed in the Department of Agriculture, another copy shall be delivered to the owner or shipper, and when the cattle, sheep, and swine, or their carcasses and products are sent abroad, a third copy shall be delivered to the chief officer of the vessel on which the shipment shall be made.

SEC. 7. Relates to Interstate Commerce.

ACT OF MARCH 3, 1891—COPYRIGHTS.

(U. S. Statutes, Vol. 28, page 1106.)

AN ACT to amend title sixty, chapter three, of the Revised Statutes of the United States, relating to Copyrights.

SECS. 1 TO 9 inclusive, amends Sections 4952, 4954, 4956, 4958, 4959, 4963, 4964, 4965, 4967 of the Revised Statutes, *supra*, which see as amended.

SEC. 10. That section forty-nine hundred and seventy-one of the Revised Statutes be, and the same is hereby, repealed.

Books in Volumes and Periodicals—How treated.

SEC. 11. That for the purpose of this act each volume of a book in two or more volumes, when such volumes are published separately and the first one shall not have been issued before this act shall take effect, and each number of a periodical shall be considered an independent publication, subject to the form of copyrighting as above.

When the act to take effect.

SEC. 12. That this act shall go into effect on the first day of July, anno Domini eighteen hundred and ninety-one.

Citizens of what foreign countries entitled to the privilege of this act.

SEC. 13. That this act shall only apply to a citizen or subject of a foreign state or nation when such foreign state or nation permits to citizens of the United States of America the benefit of copyright on substantially the same basis as its own citizens; or when such foreign state or nation is a party to an international agreement which provides for reciprocity in the granting of copyright, by the terms of which agreement the United States of America may, at its pleasure, become a party to such agreement. The existence of either of the conditions aforesaid shall be determined by the President of the United States by proclamation made from time to time as the purposes of this act may require.

ACT OF MARCH 3, 1891.

(U. S. Statutes, Vol. 28, page 838.)

AN ACT to provide for the safe transport and humane treatment of export cattle from the United States to foreign countries, and for other purposes.

Export cattle—Rules for treatment.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the Secretary of Agriculture is hereby authorized to examine all vessels which are to carry export cattle from the ports of the United States to foreign countries, and to prescribe by rules and regulations or orders the accommodations which said vessels shall provide for export cattle, as to space, ventilation, fittings, food and water supply and such other requirements as he may decide to be necessary for the safe and proper transportation and humane treatment of such animals. (*See Act March 1, 1891, page 220.*)

Penalties for violations.

SEC. 2. That whenever the owner, owners or master of any vessel carrying export cattle shall wilfully violate or cause or permit to be violated any rule, regulation or order made pursuant to the foregoing section the vessel in respect of which violation shall occur may be prohibited

from again carrying cattle from any port of the United States for such length of time, not exceeding one year, as the Secretary of Agriculture may direct, and such vessel shall be refused clearance from any port of the United States accordingly.

ACT OF JUNE 3, 1892.

(U. S. Statutes, Vol. 27, page 41.)

AN ACT to amend sections twenty-eight hundred and seven and twenty-eight hundred and eighty-one of Revised Statutes.

SEC. 1. Amends section 2807 of the Revised Statutes, *supra*, which see as amended.

SEC. 2. Amends section 2881 of the Revised Statutes, *supra*, which see as amended.

ACT OF MARCH 3, 1893.

(U. S. Statutes, Vol. 27, page 734.)

AN ACT making appropriations for the Department of Agriculture for the fiscal year ending June thirtieth, eighteen hundred and ninety-four.

* * * * *

Importation of neat cattle and hides, when allowed—Certification of Breeding Animals.

That whenever the Secretary of Agriculture shall certify to the Secretary of the Treasury what countries or parts of countries are free from contagious or infectious diseases of domestic animals, and that neat cattle and hides can be imported from such countries into the United States without danger to the domestic animals of the United States, the Secretary of the Treasury shall suspend the prohibition of the importation of neat cattle and hides, in the manner provided by law. That the Secretary of Agriculture shall

determine and certify to the Secretary of the Treasury what are recognized breeds and pure bred animals, under the provisions of paragraph four hundred and eighty-two of the Act of Congress approved October first, eighteen hundred and ninety. (*See paragraph 373, and section 17, Act August 28, 1894, post.*)

ACT OF MARCH 3, 1893.

(U. S. Statutes, Vol. 27, page 745.)

AN ACT establishing a standard gauge for sheet and plate iron and steel.

See Text of the Act and the Table of Standard Gauge in the Appendix.

ACT OF JUNE 5, 1894.

(U. S. Statutes, 1893-94, page 86.)

AN ACT to facilitate the entry of steamships.

Immediate unloading upon arrival at the wharf.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the master of any steamship, trading between foreign ports and ports in the United States, and running in a regularly established steamship line, which line shall have been in existence and running steamers in the foreign trade for not less than one year previous to the application of the privilege extended by this Act, arriving in a port of entry may make preliminary entry of the vessel by making oath or affirmation to the truth of the statements contained in his manifest and delivering said manifest to the customs officer, who shall board said vessel, whereupon the unloading of such vessel may proceed upon arrival at the wharf, under such regulations as the Secretary of the Treasury shall prescribe, but nothing in this Act shall relieve the master of any vessel from subsequent compliance with the provisions of existing laws regarding

the report and entry of vessels at the custom-house. Customs officers acting as boarding officers, and any customs officer who may be designated for that purpose by the collector of the port, are hereby authorized to administer the oath or affirmation herein provided for.

For Regulations, see T. D. 15054, 15533.

SEC. 2. Amends Section 2869 of the Revised Statutes, *supra*, which see, as amended.

ACT OF AUGUST 13, 1894.

(U. S. Statutes, 1893-94, page 279.)

AN ACT relative to recognizances, stipulations, bond, and undertakings, and to allow certain corporations to be accepted as surety thereon.

Security Companies as Surety on Bonds.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That whenever any recognizance, stipulation, bond, or undertaking conditioned for the faithful performance of any duty, or for doing or refraining from doing anything in such recognizance, stipulation, bond, or undertaking specified, is by the laws of the United States required or permitted to be given with one surety or with two or more sureties, the execution of the same or the guaranteeing of the performance of the condition thereof shall be sufficient when executed or guaranteed solely by a corporation incorporated under the laws of the United States, or of any State having power to guarantee the fidelity of persons holding positions of public or private trust, and to execute and guarantee bonds and undertakings in judicial proceedings: *Provided*, That such recognizance, stipulation, bond, or undertaking be approved by the head of department, court, judge, officer, board, or body executive, legislative, or judicial required to approve or accept the same. But no officer or person having the approval of any bond shall exact that it shall be furnished by a guarantee company or by any particular guarantee company.

* * * * *

TARIFF ACT OF AUGUST 28, 1894.

(U. S. Statutes, 1893-4, page 509.)

AN ACT to reduce taxation, to provide revenue for the Government, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the first day of August, eighteen hundred and ninety-four,* unless otherwise specially provided for in this Act, there shall be levied, collected, and paid upon all articles imported from foreign countries or withdrawn for consumption, and mentioned in the schedules herein contained, the rates of duty which are, by the schedules and paragraphs, respectively prescribed, namely:

Schedule A.—Chemicals, Oils, and Paints.

ACIDS.—

1. Acetic or pyroligneous acid, twenty per centum ad valorem.
2. Boracic acid, three cents per pound.
3. Chromic acid, four cents per pound.
4. Citric acid, twenty-five per centum ad valorem.
5. Tannic acid or tannin, sixty cents per pound.
6. Tartaric acid, twenty per centum ad valorem.
7. Alcoholic perfumery, including cologne water and other toilet waters, and alcoholic compounds not specially provided for in this act, two dollars per gallon and fifty per centum ad valorem.
8. Alumina, alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, and alum in crystals or ground, four-tenths of one cent per pound.
- 8½. Ammonia, carbonate of, twenty per centum ad valorem; muriate of, or sal ammoniac, ten per centum ad valorem; sulphate of, twenty per centum ad valorem.
9. Blacking of all kinds, twenty per centum ad valorem. Bone char suitable for use in decolorizing sugars, twenty per centum ad valorem.

*The Treasury Department has decided to be governed by Supreme Court decision (*Hartranft vs. Oliver*, 125 U. S. Reports, 525), which entitles to benefit of new act all imported goods held in customs custody on August 28, 1894, whether unclaimed, on board vessel, or in process of transportation. (T. D. 15205, 15226, 15348.)

The Act of August 28, 1894, does not apply to merchandise in bond August 1, but withdrawn prior to August 28, 1894, nor to merchandise imported and entered for consumption between August 1 and August 28, 1894. (G. A. 2775 and 2776.) The U. S. Supreme Court, in case of U. S. vs. *Burr & Hardwick*, held that the Act went into effect August 28, 1894, when the bill became a law, notwithstanding the law itself fixed the date as August 1, 1894.

Schedule A.—Chemicals, Oils and Paints.—Continued.

10. Borax, crude, or borate of soda, two cents per pound; borate of lime, one and one-half cents per pound. Refined borax, two cents per pound.

10½. Camphor, refined, ten per centum ad valorem.

11. Chalk, prepared, precipitated, French, red, and all other chalk preparations not specially provided for in this Act, twenty per centum ad valorem.

12. Chloral hydrate, twenty-five per centum ad valorem.

13. Chloroform, twenty-five cents per pound.

COAL-TAR PREPARATIONS.—

14. All coal-tar colors or dyes, by whatever name known, and not specially provided for in this Act, twenty-five per centum ad valorem.

14½. Cobalt, oxide of, twenty-five cents per pound.

15. Collodion and all compounds of pyroxyline, by whatever name known, forty cents per pound; rolled or in sheets, but not made up into articles, fifty cents per pound; if in finished or partly finished articles, forty-five per centum ad valorem.

16. Coloring for brandy, wine, beer, or other liquors, fifty per centum ad valorem.

16½. Drugs, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums and gum resin, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing which are not edible, but which are advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for in this Act, ten per centum ad valorem.

17. Ethers, sulphuric, forty cents per pound; spirits of nitrous ether, twenty-five cents per pound; fruit ethers, oils, or essences, two dollars per pound; ether of all kinds not specially provided for in this Act, one dollar per pound.

18. Extracts and decoctions of logwood and other dye-woods, extract of sumac, and extracts of barks, such as are commonly used for dyeing or tanning, not specially provided for in this Act, and extracts of hemlock bark, ten per centum ad valorem.

19. Gelatine, glue, isinglass or fish glue, and prepared fish bladders or fish sounds, twenty-five per centum ad valorem.

20. Glycerine, crude, not purified, one cent per pound; refined, three cents per pound.

Schedule A.—Chemicals, Oils and Paints.—*Continued.*

- 21. Ink and ink powders, printers' ink, and all other ink not specially provided for in this Act, twenty-five per centum ad valorem.
- 22. Iodoform, one dollar per pound.
- 23. Licorice, extracts of, in paste, rolls, or other forms, five cents per pound.
- 24. Magnesia, carbonate of, medicinal, three cents per pound; calcined, seven cents per pound; sulphate of, or Epsom salts, one-fifth of one cent per pound.
- 25. Morphia, or morphine, and all salts thereof, fifty cents per ounce.

OILS.—

- 26. Alizarine assistant, or soluble oil, or oleate of soda, or Turkey red oil, thirty per centum ad valorem.
- 27. Castor oil, thirty-five cents per gallon.
- 28. Cod-liver oil, twenty per centum ad valorem.
- 29. Flaxseed or linseed and poppy-seed oil, raw, boiled, or oxidized, twenty cents per gallon of seven and one-half pounds weight.
- 30. Fusel oil, or amylic alcohol, ten per centum ad valorem.
- 31. Hempseed oil and rape-seed oil, ten cents per gallon.
- 32. Olive oil, fit for salad purposes, thirty-five cents per gallon.
- 33. Peppermint oil, twenty-five per centum ad valorem.
- 34. Seal, herring, whale, and other fish oil not specially provided for in this Act, twenty-five per centum ad valorem.
- 35. Opium, aqueous extract of, for medicinal uses, and tincture of, as laudanum, and all other liquid preparations of opium, not specially provided for in this Act, twenty per centum ad valorem.
- 36. Opium containing less than nine per centum of morphia, and opium prepared for smoking, six dollars per pound; but opium prepared for smoking and other preparations of opium deposited in bonded warehouse shall not be removed therefrom without payment of duties, and such duties shall not be refunded.

PAINTS, COLORS, AND VARNISHES.—

- 37. Baryta, sulphate of, or barytes, manufactured, three dollars per ton.
- 38. Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, dry or ground in or mixed with oil, six cents per pound; and in pulp or mixed with water, six cents per pound on the material contained therein when dry.

Schedule A.—Chemicals, Oils and Paints.—*Continued.*

39. Blanc-fixe, or artificial sulphate of barytes and satin white, or artificial sulphate of lime, twenty-five per centum ad valorem.

40. Black, made from bone, ivory, or vegetable, under whatever name known, including bone black and lamp-black, dry or ground in oil or water, twenty per centum ad valorem.

41. Chrome yellow, chrome green, and all other chromium colors in which lead and bichromate of potash or soda are component parts, dry or ground in or mixed with oil, or in pulp or mixed with water, three cents per pound on the material contained therein when dry.

42. Ocher and ochery earths, sienna and sienna earths, umber and umber earths, ground in oil, one and one-fourth of one cent per pound.

43. Ultramarine blue, whether dry, in pulp, or mixed with water, and wash blue containing ultramarine, three cents per pound.

44. Varnishes, including so-called gold size or japan, twenty-five per centum ad valorem; and on spirit[,] varnishes for the alcohol contained therein, one dollar and thirty-two cents per gallon additional.

45. Vermilion red, and other colors containing quicksilver, dry or ground in oil or water, twenty per centum ad valorem; vermillion red, not containing quicksilver but made of lead or containing lead, six cents per pound.

46. Whiting and Paris white, dry, one-fourth of one cent per pound; ground in oil, or putty, one half of one cent per pound.

47. Zinc, oxide of, and white paint or pigment containing zinc, dry or ground in oil, one cent per pound.

48. All other paints, colors, and pigments, whether dry or mixed, or ground in water or oil, or other solutions, including all colors in tubes, lakes, crayons, smalts, and frostings, and not specially provided for in this Act, twenty-five per centum ad valorem.

LEAD PRODUCTS.—

49. Acetate of lead, white, two and three-quarters cents per pound; brown, one and three-quarters cents per pound; litharge, one and one-half cents per pound.

50. Nitrate of lead, one and one-half cents per pound.

51. Orange mineral, one and three-quarters cents per pound; red lead, one and one-half cents per pound.

52. White lead, and white paint and pigment containing lead, dry or in pulp, or ground or mixed with oil, one and one-half cents per pound.

53. Phosphorus, fifteen cents per pound.

Schedule A.—Chemicals, Oils, and Paints.—Continued.**POTASH.—**

54. Bichromate and chromate of, twenty-five per centum ad valorem.
55. Hydriodate, iodide, and iodate of, twenty-five cents per pound.
56. Nitrate of, or saltpeter, refined, one-half of one cent per pound.
57. Prussiate of, red, or yellow, twenty-five per centum ad valorem.

PREPARATIONS.—

58. All medicinal preparations, including medicinal coal-tar preparations and medicinal proprietary preparations, of which alcohol is a component part, or in the preparation of which alcohol is used, not specially provided for in this Act, fifty cents per pound: *Provided*, That no such preparation shall pay less than twenty-five per centum ad valorem.
59. All medicinal preparations, not specially provided for in this Act, twenty-five per centum ad valorem.
- 59½. Paris green and London purple, twelve and one-half per centum ad valorem.
60. Products or preparations known as alkalies, alkali-lords, distilled oils, essential oils, expressed oils, rendered oils, and all combinations of the foregoing, and all chemical compounds and salts, not specially provided for in this Act, twenty-five per centum ad valorem.

See note in Schedule, title "Preparations," page 491.

61. Preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, pastes, pomades, powders, and all toilet preparations, and articles of perfumery, not specially provided for in this Act, forty per centum ad valorem.

62. Santonine, and all salts thereof containing eighty per centum or over of santonine, one dollar per pound.

SOAP.—

63. Castile soap, twenty per centum ad valorem; fancy, perfumed, and all descriptions of toilet and medicinal or medicated soap, thirty-five per centum ad valorem; all other soaps, not specially provided for in this Act, ten per centum ad valorem.

SODA.—

64. Bicarbonate of soda or supercarbonate of soda or saleratus, one-half cent per pound.
65. Hydrate of, or caustic soda, one-half of one cent per pound.

Schedule A.—Chemicals, Oils and Paints.—Continued.

66. Bichromate and chromate of, twenty-five per centum ad valorem.
67. Sal soda, or soda crystals, one-eighth of one cent per pound; soda ash, one-fourth of one cent per pound.
68. Silicate of soda, or other alkaline silicate, three-eighths of one cent per pound.
69. Sponges, sea moss or Iceland moss, ten per centum ad valorem.
70. Strychnia, or strychnine, and all salts thereof, thirty cents per ounce.
71. Sulphur, refined, sublimed, or flowers of, twenty per centum ad valorem.
72. Sumac, ground, ten per centum ad valorem.
73. Tartar, cream of, and patent tartar, twenty per centum ad valorem.
74. Tartars and lees crystals, partly refined, twenty per centum ad valorem.
75. Tartrate of soda and potassa, or Rochelle salts, two cents per pound.

Schedule B—Earths, Earthenware, and Glassware.**BRICK AND TILE:**

76. Brick, not glazed, enameled, ornamented, or decorated in any manner, twenty-five per centum ad valorem; glazed, enameled, ornamented, or decorated, thirty per centum ad valorem.
77. Magnesic fire-brick, one dollar per ton.
78. Tiles, plain, not glazed, ornamented, painted, enameled, vitrified, or decorated, twenty-five per centum ad valorem; ornamented, glazed, painted, enameled, vitrified, or decorated, and encaustic, forty per centum ad valorem.

CEMENT, LIME, AND PLASTER:

79. Roman, Portland, and other hydraulic cement, in barrels, sacks, or other packages, eight cents per one hundred pounds, including weight of barrel or package; in bulk, seven cents per one hundred pounds; other cement, ten per centum ad valorem.

80. Lime, five cents per one hundred pounds, including weight of barrel or package.

81. Plaster of Paris, or gypsum, ground, one dollar per ton; calcined, one dollar and twenty-five cents per ton.

CLAYS OR EARTHS:

82. Clays or earths, unwrought or unmanufactured, not specially provided for in this Act, one dollar per ton; wrought or manufactured, not specially provided for in this Act, two dollars per ton; china clay or kaolin, two dollars per ton.

Schedule B.—Earths, Earthenware, and Glassware.—*Continued.***EARTHENWARE AND CHINA:**

83. Common yellow and brown earthenware, plain or embossed, common stoneware, and crucibles, not decorated in any manner, twenty per centum ad valorem.

84. China, porcelain, parian, bisque, earthen, stone and crockery ware, including plaques, ornaments, toys, charms, vases, and statuettes, white, not changed in condition by superadded ornamentation or decoration, thirty per centum ad valorem.

See notes in Schedule, titles "China," page 370; "Earthenware," page 393; "Toys," page 538.

85. China, porcelain, parian, bisque, earthen, stone, and crockery ware, including plaques, ornaments, toys, charms, vases, and statuettes, painted, tinted, enameled, printed, gilded, or otherwise decorated in any manner, thirty-five per centum ad valorem.

See notes in Schedule, titles "China," page 370; "Earthenware," page 393; "Toys," page 538.

86. All articles composed of earthen or mineral substances, including lava tips for burners, not specially provided for in this Act, if decorated in any manner, forty per centum ad valorem; if not decorated, thirty per centum ad valorem.

87. Gas retorts, twenty per centum ad valorem.

GLASS AND GLASSWARE:

88. Green and colored, molded, or pressed, and flint and lime glass bottles holding more than one pint, and demijohns and carboys, covered or uncovered, whether filled or unfilled and whether their contents be dutiable or free, and other molded or pressed green and colored and flint or lime bottle glassware, not specially provided for in this Act, three-fourths of one cent per pound; and vials, holding not more than one pint and not less than one-quarter of a pint, one and one-eighth cents per pound; if holding less than one-fourth of a pint, forty cents per gross; all other plain green and colored, molded or pressed, and flint lime and glassware, forty per centum ad valorem.

See notes in Schedule, title "Bottles," page 355; "Glass," page 415.

89. All articles of glass, cut, engraved, painted, colored, printed, stained, decorated, silvered, or gilded, not including plate glass silvered, or looking-glass plates, forty per centum ad valorem.

90. All glass bottles, decanters, or other vessels or articles of glass, when cut, engraved, painted, colored, printed, stained, etched, or otherwise ornamented or decorated; except such as have ground necks and stoppers only, not specially provided for in this Act, including por-

Schedule B.—Earths, Earthenware, and Glassware.—*Continued.*
celain or opal glassware, forty per centum ad valorem:
Provided, That if such articles shall be imported filled,
the same shall pay duty, in addition to any duty chargeable
upon the contents as if not filled, unless otherwise
specially provided for in this Act.

91. Unpolished cylinder, crown and common window
glass, not exceeding ten by fifteen inches square, one cent
per pound; above that, and not exceeding sixteen by
twenty-four inches square, one and one-fourth cents per
pound; above that, and not exceeding twenty-four by
thirty inches square, one and three-fourths cents per
pound; above that, and not exceeding twenty-four by
thirty-six inches square, two cents per pound; all above
that, two and one-eighth cents per pound: *Provided*,
That unpolished cylinder, crown and common window
glass, imported in boxes, shall be packed fifty square feet
per box as nearly as sizes will permit, and the duty shall
be computed thereon according to the actual weight of
glass.

See note in Schedule, title "Glass," page 414.

92. Cylinder and crown glass, polished, not exceeding
sixteen by twenty-four inches square, two and one-half
cents per square foot; above that, and not exceeding
twenty-four by thirty inches square, four cents per square
foot; above that, and not exceeding twenty-four by sixty
inches square, fifteen cents per square foot; above that,
twenty cents per square foot.

93. Fluted, rolled, or rough plate glass, not including
crown, cylinder, or common window glass, not exceeding
sixteen by twenty-four inches square, three-fourths of one
cent per square foot; above that, and not exceeding
twenty-four by thirty inches square, one cent per square
foot; all above that, one and one-half cents per square
foot; and all fluted, rolled, or rough plate glass, weighing
over one hundred pounds per one hundred square feet,
shall pay an additional duty on the excess at the same
rates herein imposed: *Provided*, That all of the above
plate glass when ground, smoothed, or otherwise obscured,
shall be subject to the same rate of duty as cast polished
plate glass unsilvered.

94. Cast polished plate glass, finished or unfinished and
unsilvered, not exceeding sixteen by twenty-four inches
square, five cents per square foot; above that, and not
exceeding twenty-four by thirty inches square, eight
cents per square foot; above that, and not exceeding
twenty-four by sixty inches square, twenty-two and one-
half cents per square foot; all above that, thirty-five cents
per square foot.

95. Cast polished plate glass, silvered, and looking-
glass plates, exceeding in size one hundred and forty-four

Schedule B.—Earths, Earthenware, and Glassware.—Continued.
 square inches, and not exceeding sixteen by twenty-four inches square, six cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-three cents per square foot; all above that, thirty-eight cents per square foot.

See note in Schedule, title "Glass," page 414.

96. But no looking-glass plates or plate glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate.

97. Cast polished plate glass, silvered or unsilvered, and cylinder, crown, or common window glass, when bent, ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, flashed, stained, colored, painted, or otherwise ornamented or decorated, shall be subject to a duty of ten per centum ad valorem in addition to the rates otherwise chargeable thereon.

See note in Schedule, title "Glass," page 414.

98. Spectacles, eyeglasses, goggles, opera glasses, and other optical instruments and frames for the same, forty per centum ad valorem.

99. Glass beads, loose, strung, or carded, ten per centum ad valorem.

100. Lenses of glass or pebble, wholly or partly manufactured, thirty-five per centum ad valorem.

101. Fusible enamel, and glass slides for magic lanterns, twenty-five per centum ad valorem.

102. All stained or painted glass windows, or parts thereof, and all mirrors not exceeding in size one hundred and forty-four square inches, with or without frames or cases, and all manufactures of glass, or of which glass is the component of chief value, not specially provided for in this Act, thirty-five per centum ad valorem.

MARBLE AND STONE, AND MANUFACTURES OF:

103. Marble of all kinds in block, rough or squared only, fifty cents per cubic foot.

104. Marble, sawed, dressed or otherwise, including marble slabs, mosaic cubes, and marble paving tiles, eighty-five cents per cubic foot (no slab to be computed at less than one inch in thickness).

105. Manufactures of marble, onyx, or alabaster not specially provided for in this Act, forty-five per centum ad valorem.

Schedule B.—Earths, Earthenware, and Glassware.—Continued.**STONE:**

105½. Freestone, granite, sandstone, limestone and other building or monumental stone, except marble, unmanufactured, or undressed, not specially provided for in this Act, seven cents per cubic foot.

106. Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble, not specially provided for in this Act, hewn, dressed, or polished, thirty per centum ad valorem.

107. Grindstones, finished or unfinished, ten per centum ad valorem.

SLATE:

108. Slates, slate chimney pieces, mantels, slabs for tables, and all other manufactures of slate not specially provided for in this Act, twenty per centum ad valorem.

109. Roofing slates, twenty per centum ad valorem.

Schedule C.—Metals and Manufactures of.**IRON AND STEEL.**

109½. Iron ore, including manganeseiferous iron ore, also the dross or residuum from burnt pyrites, forty cents per ton.

110. Iron in pigs, iron kentledge, spiegeleisen, ferromanganese, ferrosilicon, wrought and cast scrap iron, and scrap steel, four dollars per ton; but nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured.

111. Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled iron, not specially provided for in this Act, eight-tenths of one cent per pound: *Provided*, That all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig-iron, except castings, shall be subject to a duty of five-tenths of one cent per pound: *Provided further*, That all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of twelve dollars per ton.

112. Bar-iron, rolled or hammered, comprising flats not less than one inch wide nor less than three-eighths of one inch thick, six-tenths of one cent per pound; round iron not less than three-fourths of one inch in diameter, and square iron not less than three-fourths of one inch square, six-tenths of one cent per pound; flats less than one inch wide, or less than three-eighths of one inch thick; round iron less than three-fourths of one inch and and not less

Schedule C.—Metals and Manufactures of.—Continued.

than seven-sixteenths of one inch in diameter; and square iron less than three-fourths of one inch square, six-tenths of one cent per pound.

113. Beams, girders, joists, angles, channels, car-truck channels, **T**, columns and posts or parts or sections of columns and posts, deck and bulb beams, and building forms together with all other structural shapes of iron or steel, whether plain or punched, or fitted for use, six-tenths of one cent per pound.

114. Boiler or other plate iron or steel, except saw plates hereinafter provided for, not thinner than number ten wire gauge, sheared or unsheared, and skelp iron or steel sheared or rolled in grooves, valued at one cent per pound or less, five-tenths of one cent per pound; valued above one cent and not above one and one-half cents, six-tenths of one cent per pound; valued above one and one-half cents and not above four cents per pound, thirty per centum ad valorem; valued at over four cents per pound, twenty-five per centum ad valorem: *Provided*, That all plate-iron or steel thinner than number ten wire gauge shall pay duty as iron or steel sheets.

115. forgings of iron or steel, or forged iron or steel combined, of whatever shape, or in whatever stage of manufacture, not specially provided for in this Act, one and one-half cents per pound: *Provided*, That no forgings of iron or steel, or forgings of iron and steel combined, by whatever process made, shall pay a less rate of duty than thirty-five per centum ad valorem.

116. Hoop, band, or scroll iron or steel, except as otherwise provided for in this Act, thirty per centum ad valorem.

117. Railway bars, made of iron or steel, and railway bars made in part of steel, **T** rails, and punched iron or steel flat rails, seven-twentieths of one cent per pound.

118. Sheets of iron or steel, common or black, including all iron or steel commercially known as common or black taggers iron or steel, and skelp iron or steel, valued at three cents per pound or less, thinner than number ten and not thinner than number twenty wire gauge, seven-tenths of one cent per pound; thinner than number twenty wire gauge and not thinner than number twenty-five wire gauge, eight-tenths cent per pound; thinner than number twenty-five wire gauge, one and one-tenth cents per pound; corrugated or crimped, one and one-tenth cents per pound: *Provided*, That all common or black sheet iron or sheet steel not thinner than number ten wire gauge shall pay duty as plate iron or plate steel.

119. All iron or steel sheets or plates, and all hoop, band or scroll iron or steel, excepting what are known

Schedule C.—Metals and Manufactures of.—Continued.

commercially as tin plates, terne plates, and taggers tin, and hereinafter provided for, when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, shall pay one-fourth of one cent per pound more duty than the rates imposed by the preceding paragraph upon the corresponding gauges or forms of common or black sheet or taggers iron or steel.

120. Sheet iron or sheet steel, polished, planished, or glanced, by whatever name designated, one and three-fourths cents per pound: *Provided*, That plate or sheet or taggers iron or steel, by whatever name designated, other than the polished, planished, or glanced herein provided for, which has been pickled or cleaned by acid, or by any other material or process, or which is cold-rolled, smoothed only, not polished, shall pay one-eighth of one cent per pound more duty than the corresponding gauges of common or black sheet or taggers iron or steel.

121. Sheets or plates of iron or steel, or taggers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them, is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, one and one-fifth cents per pound: *Provided*, That the reduction of duty herein provided for shall take effect on and after October first, eighteen hundred and ninety-four. No article not specially provided for in this Act, wholly or partly manufactured from tin plate, terne plate, or the sheet, or plate iron or steel herein provided for, or of which such tin plate, terne plate, sheet, or plate iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, or plate iron or steel from which it is made, or of which it shall be the component thereof of chief value.

122. Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or beveled bars; steamer, crank, and other shafts; shafting; wrist or crank pins; connecting rods and piston rods; pressed, sheared, or stamped shapes; saw plates, wholly or partially manufactured; hammer molds or swaged steel; gun-barrel molds not in bars; alloys used as substitutes for steel in the manufacture of tools; all descriptions and shapes of dry sand, loam, or iron-molded steel castings; sheets and plates not specially provided for in this Act; and steel in all forms and shapes not specially provided for in this Act, all of the above valued at one cent per pound or less, three-tenths of one cent per pound; valued above one cent and not above one and four-tenths cents per pound, four-tenths of one

Schedule C.—Metals and Manufactures of.—Continued.

cent per pound; valued above one and four-tenths cents and not above one and eight-tenths cents per pound, six-tenths of one cent per pound; valued above one and eight-tenths cents and not above two and two-tenths cents per pound, seven-tenths of one cent per pound; valued above two and two-tenths cents and not above three cents per pound, nine-tenths of one cent per pound; valued above three cents per pound and not above four cents per pound, one and two-tenths cents per pound; valued above four cents and not above seven cents per pound, one and three-tenths cents per pound; valued above seven cents and not above ten cents per pound, one and nine-tenths cents per pound; valued above ten cents and not above thirteen cents per pound, two and four-tenths cents per pound; valued above thirteen cents and not above sixteen cents per pound, two and eight-tenths cents per pound; valued above sixteen cents per pound, four and seven-tenths cents per pound.

WIRE:

123. Wire rods: Rivet, screw, fence, and other iron or steel wire rods, whether round, oval, flat, or square, or in any other shape, and nail rods, in coils or otherwise, valued at four cents or less per pound, four-tenths cent per pound; valued over four cents per pound, three-fourths cent per pound: *Provided*, That all round iron or steel rods smaller than number six wire guage shall be classed and dutiable as wire.

124. Wire: Round iron or steel wire, all sizes not smaller than thirteen wire gauge, one and one-fourth cents per pound; smaller than thirteen wire gauge, and not smaller than sixteen wire gauge, one and one-half cents per pound; smaller than sixteen wire gauge, two cents per pound; all other iron or steel wire and wire or strip steel, commonly known as crinoline wire, corset wire, drill rods, needle wire, piano wire, clock and watch wires, and all steel wires, whether polished or unpolished, in coils or straightened, and cut to lengths, drawn cold through dies, and hat wire, flat steel wire, or sheet steel in strips, uncovered or covered with cotton, silk, or other material, or metal, and all the foregoing manufactures of iron or steel, of whatever shape or form, valued above four cents per pound, shall pay a duty of forty per centum ad valorem: *Provided*, That articles manufactured from iron or steel wire shall pay the maximum rate of duty which would be imposed upon any wire used in the manufacture of such articles and in addition thereto one cent per pound.

Schedule C.—Metals and Manufactures of.—*Continued.*

GENERAL PROVISIONS.

125. No allowance or reduction of duties for partial loss or damage in consequence of rust or discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel.

MANUFACTURES OF IRON AND STEEL.

126. Anchors, or parts thereof, of iron or steel, mill irons and mill cranks of wrought iron, and wrought iron for ships, and forgings of iron or steel, or of combined iron and steel, for vessels, steam engines and locomotives, or parts thereof, one and two-tenths cents per pound.

127. Axles, or parts thereof, axle bars, axle blanks, or forgings for axles, whether of iron or steel, without reference to the stage or state of manufacture, one and one-half cents per pound: *Provided*, That when iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.

128. Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, one and three-fourths cents per pound.

129. Blacksmiths' hammers and sledges, track tools, wedges, and crowbars, whether of iron or steel, one and one-half cents per pound.

130. Boiler or other tubes, pipes, flues, or stays of wrought iron or steel, twenty-five per centum ad volorem.

131. Bolts, with or without threads or nuts, or bolt blanks, and finished hinges or hinge blanks, whether of iron or steel, one and one-half cents per pound.

132. Card clothing manufactured from tempered steel wire, forty cents per square foot; all other, twenty cents per square foot.

133. Cast-iron pipe of every description, six-tenths of one cent per pound.

134. Cast-iron vessels, plates, stove plates, andirons, sadirons, tailors' irons, hatters' irons, and castings of iron, not specially provided for in this Act, eight-tenths of one cent per pound.

See note in Schedule, title "Iron and steel castings," page 431.

135. Castings of malleable iron not specially provided for in this Act, nine-tenths of one cent per pound.

136. Cast hollow ware, coated, glazed, or tinned, two cents per pound.

137. Chains of all kinds, made of iron or steel, thirty per centum ad valorem.

Schedule C.—Metals and Manufactures of.—Continued.**CUTLERY:**

138. Penknives, pocket-knives, or erasers, of all kinds, valued at not more than thirty cents per dozen, twenty-five per centum ad valorem; valued at more than thirty cents per dozen and not exceeding fifty cents per dozen, twelve cents per dozen; valued at more than fifty cents per dozen and not exceeding one dollar per dozen, twenty-five cents per dozen; valued at more than one dollar per dozen and not exceeding one dollar and fifty cents per dozen, forty cents per dozen; valued at more than one dollar and fifty cents per dozen and not exceeding three dollars per dozen, seventy-five cents per dozen; valued at more than three dollars per dozen, fifty per centum ad valorem; and in addition thereto, on all the foregoing valued at more than thirty cents per dozen and not more than three dollars per dozen, twenty-five per centum ad valorem: *Provided*, That blades, handles, or any other parts of any or either of the articles named in this paragraph, imported in any other manner than assembled in penknives, pocketknives, or erasers, shall be subject to no less rate of duty than herein provided for penknives, pocketknives, or erasers valued more than thirty cents per dozen.

139. Swords, sword blades, and side arms, thirty-five per centum ad valorem.

140. Table and carving knives and forks, valued at more than four dollars per dozen pieces, razors and razor blades, wholly or partly finished, scissors and shears, forty-five per centum ad valorem; all other table knives, forks, steels, and all hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette, and artists' knives; also all cooks', and butchers' knives, forks, and steels, thirty-five per centum ad valorem.

141. Files, file blanks, rasps, and floats, of all cuts and kinds, four inches in length and under, thirty-five cents per dozen; over four inches in length and under nine inches, sixty cents per dozen; nine inches in length or over, one dollar per dozen.

FIREARMS:

142. Muskets, muzzle-loading shotguns, and sporting rifles, and parts thereof, twenty-five per centum ad valorem.

143. Sporting, breech-loading shotguns, combination shotguns and rifles, and pistols, and parts of all of the foregoing, thirty per centum ad valorem.

144. Sheets, plates, wares, or articles of iron, steel, or other metal, enameled or glazed with vitreous glasses, thirty-five per centum ad valorem.

Schedule C.—Metals and Manufactures of.—*Continued.***NAILS, SPIKES, TACKS, AND NEEDLES:**

145. Cut nails and cut spikes of iron or steel, twenty-two and one-half per centum ad valorem.

146. Horseshoe nails, hobnails, and all other wrought iron or steel nails not specially provided for in this Act, thirty per centum ad valorem.

147. Wire nails made of wrought iron or steel, twenty-five per centum ad valorem.

148. Spikes, nuts, and washers, and horse, mule, or ox shoes, of wrought iron or steel, twenty-five per centum ad valorem.

149. Cut tacks, brads, or sprigs of all kinds, twenty-five per centum ad valorem.

150. Needles for knitting or sewing machines, crochet needles and tape needles, knitting and all other needles, not specially provided for in this Act, and bodkins of metal, twenty-five per centum ad valorem.

PLATES:

151. Steel plates engraved, stereotype plates, electro-type plates, and plates of other materials, engraved or lithographed, for printing, twenty-five per centum ad valorem.

152. Railway fish plates or splice bars, made of iron or steel, twenty-five per centum ad valorem.

153. Rivets of iron or steel, twenty-five per centum ad valorem.

SAWS:

154. Crosscut saws, six cents per linear foot; mill saws, ten cents per linear foot; pit, and drag saws, eight cents per linear foot; circular saws, twenty-five per centum ad valorem; hand, back, and all other saws, not specially provided for in this Act, twenty-five per centum ad valorem.

155. Screws, commonly called wood-screws, more than two inches in length, three cents per pound; over one inch and not more than two inches in length, five cents per pound; over one-half inch and not more than one inch in length, seven cents per pound; one-half inch and less in length, ten cents per pound.

155½. Umbrella and parasol ribs, and stretcher frames, tips, runners, handles, or other parts thereof, made in whole or chief part of iron, steel, or any other metal, fifty per centum ad valorem.

156. Wheels, for railway purposes, or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or

Schedule C.—Metals and Manufactures of.—Continued.

steel locomotive, car, or other railway tires or parts thereof, wholly or partly manufactured, and ingots, cogged ingots, blooms, or blanks for the same, without regard to the degree of manufacture, one and one-fourth cents per pound: *Provided*, That when wheels or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.

MISCELLANEOUS METALS AND MANUFACTURES OF.

157. Aluminum, in crude form, alloys of any kind in which aluminum is the component material of chief value, ten cents per pound.

158. Argentine, albata, or German silver, unmanufactured, fifteen per centum ad valorem.

159. Brass, in bars or pigs, old brass, clippings from brass or Dutch metal, and old sheathing, or yellow metal, fit only for remanufacture, ten per centum ad valorem.

160. Bronze powder, metallics or flitters, bronze or Dutch metal, or aluminum, in leaf, forty per centum ad valorem.

COPPER:

161. Copper in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, also sheathing or yellow metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized, twenty per centum ad valorem.

GOLD AND SILVER:

162. Bullions and metal thread of gold, silver, or other metals, not specially provided for in this Act, twenty-five per centum ad valorem.

See note in Schedule, title "Bullions," page 359.

163. Gold leaf, thirty per centum ad valorem.

164. Silver leaf, and silver powder, thirty per centum ad valorem.

LEAD:

165. Lead ore and lead dross, three-fourths of one cent per pound: *Provided*, That silver ore and all other ores containing lead shall pay a duty of three-fourths of one cent per pound on the lead contained therein, according to sample and assay at the port of entry. The method of sampling and assaying to be that usually adopted for commercial purposes by public sampling works in the United States.

See notes in Schedule, title "Ore, lead," page 471.

Schedule C.—Metals and Manufactures of.—Continued.

166. Lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured, one cent per pound: *Provided*, That in case any foreign country shall impose an export duty upon lead ore or lead dross or silver ores containing lead, exported to the United States from such country, then the duty upon such ores and lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured, herein provided for, when imported from such country, shall remain the same as fixed by the law in force prior to the passage of this Act.

See notes in Schedule, title "Ore, lead," page 471.

167. Lead in sheets, pipes, shot, glaziers' lead, and lead wire, one and one-quarter cents per pound.

167½. Nickel, nickel oxide, alloy of any kind in which nickel is the component material of chief value, six cents per pound.

167¾. Mica, twenty per centum ad valorem.

168. Pens, metallic, except gold pens, eight cents per gross.

169. Penholder tips, penholders or parts thereof, and gold pens, twenty-five per centum ad valorem.

170. Pins, metallic, including pins with solid or glass heads, hairpins, safety pins, and hat, bonnet, shawl, and belt pins, not commercially known as jewelry, twenty-five per centum ad valorem.

170½. Quicksilver, seven cents per pound.

171. Type metal, three-fourths of one cent per pound for the lead contained therein; and new types, fifteen per centum ad valorem.

WATCHES:

172. Chronometers, box or ship's, and parts thereof, ten per centum ad valorem.

173. Watches and clocks, or parts thereof, whether separately packed or otherwise, twenty-five per centum ad valorem.

ZINC OR SPELTER:

174. Zinc in blocks or pigs, one cent per pound.

175. Zinc in sheets, not polished nor further advanced than rolled, one and one-fourth cents per pound.

176. Zinc, old and worn-out, fit only to be remanufactured, three-fourths of one cent per pound.

177. Manufactured articles or wares, not specially provided for in this Act, composed wholly or in part of any metal, and whether partly or wholly manufactured, thirty-five per centum ad valorem.

Schedule D.—Wood and Manufactures of.

179. Osier or willow, prepared for basket-makers' use, twenty per centum ad valorem; manufactures of osier or willow, twenty-five per centum ad valorem; chair cane, or reeds, wrought or manufactured from rattans or reeds, ten per centum ad valorem.

180. Casks and barrels, empty, sugar-box shooks, and packing boxes and packing-box shooks, of wood, not specially provided for in this Act, twenty per centum ad valorem.

180½. Tooth-picks of vegetable substance, thirty-five per centum ad valorem.

181. House or cabinet furniture, of wood, wholly or partly finished, manufactures of wood, or of which wood is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem.

See note in Schedule, title "Furniture," page 409.

Schedule E.—Sugar.

182. That so much of the Act entitled "An Act to reduce revenue, equalize duties, and for other purposes," approved October first, eighteen hundred and ninety, as provides for and authorizes the issue of licenses to produce sugar, and for the payment of a bounty to the producers of sugar from beets, sorghum, or sugar cane, grown in the United States, or from maple sap produced within the United States, be, and the same is hereby repealed, and hereafter it shall be unlawful to issue any license to produce sugar or to pay any bounty for the production of sugar of any kind under the said Act.

182½. There shall be levied, collected, and paid on all sugars and on all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses, a duty of forty per centum ad valorem, and upon all sugars above number sixteen Dutch standard in color and upon all sugars which have been discolored there shall be levied, collected, and paid a duty of one-eighth of one cent per pound in addition to the said duty of forty per centum ad valorem; and all sugars, tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete or concentrated molasses, which are imported from or are the product of any country which at the time the same are exported therefrom pays, directly or indirectly, a bounty on the export thereof, shall pay a duty of one-tenth of one cent per pound in addition to the foregoing rates: *Provided*, That the importer of sugar produced in a foreign country, the Government of which grants such direct or indirect bounties,

Schedule E—Sugar.—Continued.

may be relieved from this additional duty under such regulations as the Secretary of the Treasury may prescribe, in case said importer produces a certificate of said government that no indirect bounty has been received upon said sugar in excess of the tax collected upon the beet or cane from which it was produced, and that no direct bounty has been or shall be paid: *Provided further.* That nothing herein contained shall be so construed as to abrogate or in any manner impair or affect the provisions of the treaty of commercial reciprocity concluded between the United States and the King of the Hawaiian Islands on the thirtieth day of January, eighteen hundred and seventy-five, or the provisions of any Act of Congress heretofore passed for the execution of the same. That there shall be levied, collected, and paid on molasses testing above forty degrees and not above fifty-six degrees polariscope, a duty of two cents per gallon; if testing above fifty-six degrees polariscope, a duty of four cents per gallon.

See notes in Schedule, title "Sugars," page 528 and 529.

183. Sugar candy and all confectionery, made wholly or in part of sugar, and on sugars after being refined, when tinctured, colored, or in any way adulterated, thirty-five per centum ad valorem; glucose, or grape sugar, fifteen per centum ad valorem; saccharine, twenty-five per centum ad valorem.

Schedule F.—Tobacco and Manufactures of

184. Wrapper tobacco, unstemmed, imported in any bale, box, package, or in bulk, one dollar and fifty cents per pound; if stemmed, two dollars and twenty-five cents per pound.

185. Filler tobacco, unstemmed, imported in any bale, box, package, or in bulk, thirty-five cents per pound; if stemmed, fifty cents per pound: *Provided,* That the term wrapper tobacco, whenever used in this Act shall be taken to mean that quality of leaf tobacco known commercially as wrapper tobacco: *Provided further,* That the term filler tobacco, whenever used in this Act, shall be taken to mean all leaf tobacco unmanufactured, not commercially known as wrapper tobacco: *Provided further,* That if any leaf tobacco imported in any bale, box, package, or in bulk shall be the growth of different countries, or shall differ in quality and value, save as provided in the succeeding provision, then the entire contents of such bale, box, package, or in bulk shall be subject to the same duty as wrapper tobacco: *Provided further,* That if any bale, box, package, or bulk of leaf tobacco of uniform quality contains exceeding fifteen per centum

Schedule F.—Tobacco and Manufactures of.—Continued.

thereof of leaves suitable in color, fineness of texture, and size for wrappers for cigars, then the entire contents of such bale, box, package, or bulk shall be subject to the same duty as wrapper tobacco: *Provided further*, That collectors shall not permit entry to be made, except under regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco imported in any bale, box, package, or in bulk, unless the invoices covering the same shall specify in detail the character of the leaf tobacco in such bale, box, package, or in bulk, whether wrapper or filler tobacco, Quebrado or self-working bales, as the case may be: *And provided further*, That in the examination for classification of any invoice of imported leaf tobacco at least one bale if less than ten bales, and one bale in every ten bales and more, if deemed necessary by the appraising officer, shall be examined by the appraiser or person authorized by law to make such examination, and for the purpose of fixing the classification and amount of duty chargeable on such invoice of leaf tobacco the examination of ten hands out of each examined bale thereof shall be taken to be a legal examination.

186. Tobacco, manufactured or unmanufactured, of all descriptions, not specially enumerated or provided for in this Act, forty cents per pound.*

187. Snuff and snuff flour, manufactured of tobacco, ground dry or damp, and pickled, scented, or otherwise, of all descriptions, fifty cents per pound.*

188. Cigars, cigarettes, and cheroots of all kinds, four dollars per pound and twenty-five per centum ad valorem; and paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.*

Schedule G.—Agricultural Products and Provisions.**ANIMALS, LIVE:**

189. All live animals, not specially provided for in this Act, twenty per centum ad valorem.

BREADSTUFFS AND FARINACEOUS SUBSTANCES:

190. Buckwheat, corn or maize, cornmeal, oats, rye, rye flour, wheat, and wheat flour, twenty per centum ad valorem, and oatmeal, fifteen per centum ad valorem.

* Imported manufactured tobacco, snuff and cigars to pay the Internal Revenue Tax in addition to the Import Duties. See Sections 3377 and 3402 Revised Statutes; Section 4, Act March 3, 1883; and Section 30, Act October 1, 1890, *supra*.

Schedule G.—Agricultural Products and Provisions.—*Cont'd.*

191. Barley, and barley, pearled, patent, or hulled, thirty per centum ad valorem; barley malt, forty per centum ad valorem.

192. Macaroni, vermicelli, and all similar preparations, twenty per centum ad valorem.

193. Rice, cleaned, one and one-half cents per pound; uncleaned rice, or rice free of the outer hull and still having the inner cuticle on, eight-tenths of one cent per pound; rice flour and rice meal, and rice, broken, which will pass through a sieve known commercially as number twelve wire sieve, one-fourth of one cent per pound; paddy, or rice having the outer hull on, three-fourths of one cent per pound.

DAIRY PRODUCTS:

194. Butter, and substitutes therefor, four cents per pound.

195. Cheese, four cents per pound.

196. Milk, preserved or condensed, two cents per pound, including weight of packages; sugar of milk, five cents per pound.

FARM AND FIELD PRODUCTS:

197. Beans, twenty per centum ad valorem.

198. Beans, pease, mushrooms, and other vegetables, prepared or preserved, in tins, jars, bottles, or otherwise, and pickles and sauces of all kinds, thirty per centum ad valorem.

198½. Eggs, three cents per dozen.

199. Hay, two dollars per ton

200. Honey, ten cents per gallon.

201. Hops, eight cents per pound.

202. Onions, twenty cents per bushel.

203. Pease, dried, twenty cents per bushel; split pease, fifty cents per bushel of sixty pounds; pease in cartons, papers, or other small packages, one cent per pound.

204. Potatoes, fifteen cents per bushel of sixty pounds.

SEEDS:

205. Castor beans or seeds, twenty-five cents per bushel of fifty pounds.

206. Flaxseed or linseed, poppy seed, and other oil seeds, not specially provided for in this Act, twenty cents per bushel of fifty six pounds.

206½. Garden seeds, agricultural seeds, and other seeds not specially provided for in this Act, ten per centum ad valorem.

Schedule G.—Agricultural Products and Provisions.—*Cont'd.*

207. Vegetables in their natural state, not specially provided for in this Act, ten per centum ad valorem.

207½. Straw, fifteen per centum ad valorem.

207¾. Teazles, fifteen per centum ad valorem.

FISH:

208. Anchovies and sardines, packed, in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide, and three and one-half inches deep, ten cents per whole box; in half boxes, measuring not more than five inches long, four inches wide, and one and five-eighths inches deep, five cents each; in quarter boxes, measuring not more than four and three-fourths inches long, three and one-half inches wide, and one and one-fourth inches deep, two and one-half cents each; when imported in any other form, forty per centum ad valorem.

209. Fish, smoked, dried, salted, pickled, or otherwise prepared for preservation, three-fourths of one cent per pound.

210. Herrings, pickled, frozen, or salted, and salt water fish frozen or packed in ice, one-half of one cent per pound.

211. Fish in cans or packages made of tin or other material, except anchovies and sardines and fish packed in any other manner, not specially enumerated or provided for in this Act, twenty per centum ad valorem.

FRUITS AND NUTS:**Fruits—**

213. Apples, green or ripe, dried, desiccated, evaporated, or prepared in any manner, twenty per centum ad valorem.

213½. Dates and pineapples, twenty per centum ad valorem.

214. Grapes, twenty per centum ad valorem.

215. Olives, green or prepared, twenty per centum ad valorem.

216. Oranges, lemons, and limes, in packages, at the rate of eight cents per cubic foot of capacity; in bulk, one dollar and fifty cents per one thousand; and in addition thereto a duty of thirty per centum ad valorem upon the boxes or barrels containing such oranges, lemons, or limes: *Provided*, That the thin wood, so-called, comprising the sides, tops and bottoms of orange and lemon boxes of the growth and manufacture of the United States, exported as orange and lemon box shooks, may be re-imported in completed form, filled with oranges and lemons.

Schedule G.—Agricultural Products and Provisions.—*Cont'd.*
by the payment of duty at one-half the rate imposed on similiar boxes of entirely foreign growth and manufacture.

217. Plums, prunes, figs, raisins, and other dried grapes, including Zante currants, one and one-half cents per pound.

218. Comfits, sweetmeats, and fruits preserved in sugar, sirup, or molasses, not specially provided for in this Act, prepared or dessicated cocoanut or copra, and jellies of all kinds, thirty per centum ad valorem.

219. Fruits preserved in their own juices, twenty per centum ad valorem.

220. Orange peel and lemon peel, preserved or candied, thirty per centum ad valorem.

Nuts—

221. Almonds, not shelled, three cents per pound; clear almonds, shelled, five cents per pound.

222. Filberts and walnuts of all kinds, not shelled, two cents per pound; shelled, four cents per pound.

223. Peanuts or ground beans, twenty per centum ad valorem.

224. Cocoanuts in the shell, and other nuts shelled or unshelled, not specially provided for in this Act, twenty per centum ad valorem.

MEAT PRODUCTS:

224½. Fresh beef, mutton, and pork, twenty per centum ad valorem.

225. Extract of meat, fifteen per centum ad valorem.

225½. Lard, one cent per pound.

225¾. Meats of all kinds, prepared or preserved, not specially provided for in this Act, twenty per centum ad valorem.

226. Poultry, two cents per pound; dressed, three cents per pound.

MISCELLANEOUS PRODUCTS:

227. Chicory root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for in this Act, two cents per pound.

228. Cocoa, prepared or manufactured, not specially provided for in this Act, two cents per pound; chocolate, sweetened, flavored, or other, valued at thirty-five cents per pound or less, two cents per pound; valued at exceeding thirty-five cents per pound and chocolate confectionery, thirty-five per centum ad valorem.

230. Cocoa butter or cocoa butterine, three and one half cents per pound.

231. Dandelion root and acorns prepared, and other articles used as coffee, or as substitutes for coffee, not

Schedule G.—Agricultural Products and Provisions.—*Cont'd.*
specially provided for in this Act, one and one half cents per pound.

232. Starch, including all preparations, from whatever substance produced, commonly used as starch, one and one-half cents per pound.

See note in Schedule, title "Starch," page 525.

233. Dextrine, burnt starch, gum substitute, or British gum, one and one-half cents per pound.

234. Mustard, ground, preserved, or prepared, in bottles or otherwise, twenty-five per centum ad valorem.

234½. Orchids, lily of the valley, azaleas, palms, and other plants used for forcing under glass for cut flowers or decorative purposes, ten per centum ad valorem.

See notes in Schedule, title "Plants," page 485.

235. Spices, ground or powdered, not specially provided for in this Act, three cents per pound; capsicum or red pepper, two and one-half cents per pound, unground; sage, one cent per pound.

236. Vinegar, seven and one-half cents per gallon. The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar.

Schedule H.—Spirits, Wines, and other Beverages.

SPIRITS:

237. Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this Act, one dollar and eighty cents per proof gallon.

238. Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue; but any brandy or other spirituous liquors, imported in casks of less capacity than fourteen gallons, shall be forfeited to the United States: *Provided*, That it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations.

239. On all compounds or preparations (except as specified in the preceding paragraph of the chemical schedule relating to medicinal preparations, of which alcohol is a component part), of which distilled spirits are a component part of chief value, not specially provided for in this Act, there shall be levied a duty not less than that imposed upon distilled spirits.

Schedule H.—Spirits, Wines, and other Beverages.—Continued.

240. Cordials, liquors, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages or bitters of all kinds containing spirits, and not specially provided for in this Act, one dollar and eighty cents per proof gallon.

241. No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon.

242. Bay rum or bay water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof, one dollar per gallon.

WINES:

243. Champagne and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, eight dollars per dozen; containing not more than one pint each and more than one-half pint, four dollars per dozen; containing one-half pint each or less, two dollars per dozen; in bottles or other vessels containing more than one quart each, in addition to eight dollars per dozen bottles, on the quantity in excess of one quart, at the rate of two dollars and fifty cents per gallon.

244. Still wines, including ginger wine or ginger cordial and vermouth, in casks or packages other than bottles or jugs, if containing fourteen per centum or less of absolute alcohol, thirty cents per gallon; if containing more than fourteen per centum of absolute alcohol, fifty cents per gallon. In bottles or jugs, per case of one dozen bottles or jugs, containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and sixty cents per case; and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of five cents per pint or fractional part thereof, but no separate or additional duty shall be assessed on the bottles or jugs: *Provided*, That any wines, ginger cordial, or vermouth imported containing more than twenty-four per centum of alcohol shall be classed as spirits and pay duty accordingly: *And provided further*, That there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. Wines, cordials, brandy, and other spirituous liquors im-

Schedule H.—Spirits, Wines, and other Beverages.—Continued. ported in bottles or jugs shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs. The percentage of alcohol in wines and fruit juices shall be determined in such manner as the Secretary of the Treasury shall by regulation prescribe.

See T. D. 15763 for regulations for determining the percentage of alcohol in wines and fruit juices.

245. Ale, porter, and beer, in bottles or jugs, thirty cents per gallon, but no separate or additional duty shall be assessed on the bottles or jugs; otherwise than in bottles or jugs, fifteen cents per gallon.

246. Malt extract, including all preparations bearing the name and commercially known as such, fluid in casks, fifteen cents per gallon; in bottles or jugs, thirty cents per gallon; solid or condensed, thirty per centum ad valorem.

247. Cherry juice and prune juice or prune wine, and other fruit juice not specially provided for in this Act, containing eighteen per centum or less of alcohol, fifty cents per gallon; if containing more than eighteen per centum of alcohol, one dollar and eighty cents per proof gallon.

248. Ginger ale or ginger beer, twenty per centum ad valorem, but no separate or additional duty shall be assessed on the bottles.

249. All imitations of natural mineral waters, and all artificial mineral waters, twenty per centum ad valorem.

Schedule I.—Cotton Manufactures.

250. Cotton thread and carded yarn, warps or warp yarn, in singles, whether on beams or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, not colored, bleached, dyed, or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, three cents per pound on all numbers up to and including number fifteen, one-fifth of a cent per number per pound on all numbers exceeding number fifteen and up to and including number thirty, and one-quarter of a cent per number per pound on all numbers exceeding number thirty; colored, bleached, dyed, combed or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, whether on beams, or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, six cents per pound on all numbers up to and including number twenty, and on all numbers exceeding number twenty, three-tenths of a cent per

Schedule L.—Cotton Manufactures.—Continued.

number per pound: *Provided however*, That in no case shall the duty levied exceed eight cents per pound on yarns valued at not exceeding twenty-five cents per pound, nor exceed fifteen cents per pound on yarns valued at over twenty-five cents per pound and not exceeding forty cents per pound: *And provided further*, That on all yarns valued at more than forty cents per pound there shall be levied, collected and paid a duty of forty-five per centum ad valorem.

251. Spool thread of cotton, containing on each spool not exceeding one hundred yards of thread, five and one-half cents per dozen; exceeding one hundred yards on each spool, for every additional one hundred yards of thread or fractional part thereof in excess of one hundred yards, five and one-half cents per dozen spools.

252. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, and not exceeding fifty threads to the square inch, counting the warp and filling, one cent per square yard; if bleached, one and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, two cents per square yard.

See note in Schedule, title "Cotton cloth," pages 381 to 384.

253. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding fifty and not exceeding one hundred threads to the square inch, counting the warp and filling, and not exceeding six square yards to the pound, one and one-fourth cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and one-half cents per square yard; exceeding nine square yards to the pound, one and three-fourths cents per square yard; if bleached and not exceeding six square yards to the pound, one and one-half cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and three-fourths cents per square yard; exceeding nine square yards to the pound, two and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding six square yards to the pound, two and three-fourths cents per square yard; exceeding six and not exceeding nine square yards to the pound, three and one-fourth cents per square yard; exceeding nine square yards to the pound, three and one-half cents per square yard: *Provided*, That on all cotton cloth not exceeding one hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over seven cents per square yard, twenty-five per centum ad valorem; bleached, valued at over nine cents per square yard, twenty-five per centum ad valorem; and dyed, colored,

Schedule I.—Cotton Manufactures.—Continued.

stained, painted, or printed, valued at over twelve cents per square yard, there shall be levied, collected, and paid a duty of thirty per centum ad valorem.

See note in Schedule, title "Cotton cloth," pages 381 to 384.

254. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, and not exceeding four square yards to the pound, one and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, two cents per square yard; exceeding six and not exceeding eight square yards to the pound, two and one-half cents per square yard; exceeding eight square yards to the pound, two and three-fourths cents per square yard; if bleached, and not exceeding four square yards to the pound, two and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three cents per square yard; exceeding six and not exceeding eight square yards to the pound, three and one-half cents per square yard; exceeding eight square yards to the pound, three and three-fourths cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding four square yards to the pound, three and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three and three-fourths cents per square yard; exceeding six and not exceeding eight square yards to the pound, four and one-fourth cents per square yard; exceeding eight square yards to the pound, four and one-half cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over nine cents per square yard, thirty per centum ad valorem; bleached, valued at over eleven cents per square yard, thirty-five per centum ad valorem; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem.

See notes in Schedule, title "Cotton cloth," pages 381 to 384.

255. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, and not exceeding three and one-half square yards to the pound, two cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding four and one-half and

Schedule I.—Cotton Manufactures.—Continued.

not exceeding six square yards to the pound, three cents per square yard; exceeding six square yards to the pound, three and one-half cents per square yard; if bleached, and not exceeding three and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, three and one-half cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four cents per square yard; exceeding six square yards to the pound, four and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding three and one-half square yards to the pound, four and one-fourth cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, four and one-half cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four and three-fourths cents per square yard; exceeding six square yards to the pound, five cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over ten cents per square yard, thirty-five per centum ad valorem; bleached, valued at over twelve cents per square yard, thirty-five per centum ad valorem; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

See notes in Schedule, title "Cotton cloth," pages 381 to 384.

256. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding two hundred threads to the square inch, counting the warp and filling, and not exceeding two and one-half square yards to the pound, three cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, three and one-half cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, four cents per square yard; exceeding five square yards to the pound, four and one-half cents per square yard; if bleached, and not exceeding two and one-half square yards to the pound, four cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, four and one-half cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, five cents per square yard; exceeding five square yards to the pound, five and one-half cents per square yard; if dyed, colored, painted, or printed, and not exceeding three and one-half

Schedule I.—Cotton Manufactures.—Continued.

· square yards to the pound, five and three-fourths cents per square yard; exceeding three and one-half square yards to the pound, six and one-half cents per square yard: *Provided*, That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard; bleached, valued at over fourteen cents per square yard; and dyed, colored, stained, painted, or printed, valued at over sixteen cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem.

See notes in Schedule, title "Cotton cloth," pages 381 to 384.

257. The term cotton cloth, or cloth, wherever used in the foregoing paragraphs of this schedule, shall be held to include all woven fabrics of cotton in the piece, whether figured, fancy, or plain, not specially provided for in this Act, the warp and filling threads of which can be counted by unraveling or other practicable means.

See notes in Schedule, title "Cotton cloth," pages 381 to 384.

258. Clothing ready made, and articles of wearing apparel of every description, handkerchiefs, and neckties or neck-wear, composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, all of the foregoing not specially provided for in this Act, forty per centum ad valorem.

See note in Schedule, title "Clothing," page 373.

259. Plushes, velvets, velveteens, corduroys, and all pile fabrics composed of cotton or other vegetable fiber, not bleached, dyed, colored, stained, painted, or printed, forty per centum ad valorem; on all such goods if bleached, dyed, colored, stained, painted, or printed, forty-seven and one-half per centum ad valorem.

See notes in Schedule, title "Plushes," page 488.

260. Chenille curtains, table covers, and all goods manufactured of cotton chenille, or of which cotton chenille forms the component material of chief value, forty per centum ad valorem; sleeve linings or other cloths, composed of cotton and silk, whether known as silk stripe sleeve lining, silk stripes, or otherwise, forty-five per centum ad valorem.

261. Stockings, hose and half-hose, made on knitting machines or frames, composed of cotton or other vegetable fiber and not otherwise specially provided for in this Act, thirty per centum ad valorem.

262. Stockings, hose and half-hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless or clocked stockings, hose or half-hose, and knitted shirts or drawers, all of the

Schedule I.—Cotton Manufactures.—Continued.

above composed of cotton or other vegetable fiber, finished or unfinished, fifty per centum ad valorem.

263. Cords, braids, boot, shoe and corset lacings, tapes, gimp, balloons, webbing, goring, suspenders and braces, woven, braided, or twisted lamp or candle wicking, lining for bicycle tires, spindle binding, any of the above made of cotton or other vegetable fiber, and whether composed in part of India rubber or otherwise, forty-five per centum ad valorem.

See note in Schedule, title "Braids," page 357.

264. All manufactures of cotton, including cotton duck and cotton damask, in the piece or otherwise, not specially provided for in this Act, and including cloth having India rubber as a component material, thirty-five per centum ad valorem.

See notes in Schedule, "Cotton, manufactures of," page 385.

Schedule J.—Flax, Hemp, and Jute, and Manufactures of.

265. Flax, hackled, known as "dressed line," one and one-half cents per pound.

266. Hemp, hackled, known as "dressed line," one cent per pound.

267. Yarn, made of jute, thirty per centum ad valorem.

268. Cables, cordage, and twine (except binding twine), composed in whole or in part of New Zealand hemp, istle or Tampico fiber, manila, sisal grass, or sunn, ten per centum ad valorem.

269. Hemp and jute carpets and carpetings, twenty per centum ad valorem.

270. Flax gill netting, nets, webs, and seines, forty per centum ad valorem.

273. Oilcloth for floors, stamped, painted, or printed, including linoleum, corticene, cork carpets, figured or plain, and all other oilcloth (except silk oilcloth), and waterproof cloth, not specially provided for in this Act, valued at twenty-five cents or less per square yard, twenty-five per centum ad valorem; valued above twenty-five cents per square yard, forty per centum ad valorem.

273½. Linen hydraulic hose, made in whole or in part of flax, hemp, or jute, forty per centum ad valorem

274. Yarns or threads composed of flax or hemp, or of a mixture of either of these substances, thirty-five per centum ad valorem.

275. Collars and cuffs, composed wholly or in part of linen, thirty cents per dozen pieces, and in addition thereto thirty per centum ad valorem; shirts and all other articles of wearing apparel of every description, not specially provided for in this Act, composed wholly or in part of linen, fifty per centum ad valorem.

See note in Schedule, title "Clothing," page 373.

Schedule J.—Flax, Hemp, and Jute, and Manufactures of—*Con'd.*

275½. Tapes composed of flax, woven with or without metal threads, on reels or spools, designed expressly for use in the manufacture of measuring tapes, twenty-five per centum ad valorem.

276. Laces, edgings, nettings and veilings, embroideries, insertings, neck rufflings, ruchings, trimmings, tuckings, lace window curtains, tamboured articles, and articles embroidered by hand or machinery, embroidered handkerchiefs, and articles made wholly or in part of lace, rufflings, tuckings, or ruchings, all of the above-named articles, composed of flax, jute, cotton, or other vegetable fiber, or of which these substances or either of them, or a mixture of any of them is the component material of chief value, not specially provided for in this Act, fifty per centum ad valorem.

See note in Schedule, titles "Embroideries," page 398; and "Laces," page 442.

277. All manufactures of flax, hemp, jute, or other vegetable fiber, except cotton, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, thirty-five per centum ad valorem.

Schedule K.—Wool and Manufactures of Wool.

279. On flocks, mungo, shoddy, garnetted waste, and carded waste, and carbonized noils, or carbonized wool, fifteen per centum ad valorem, and on wool of the sheep, hair of the camel, goat, alpaca, or other like animals, in the form of roving, roping, or tops, twenty per centum ad valorem.

280. On woolen and worsted yarns made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not more than forty cents per pound, thirty per centum ad valorem; valued at more than forty cents per pound, forty per centum ad valorem.

281. On knit fabrics, and all fabrics made on knitting machines or frames, not including wearing apparel, and on shawls made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not exceeding forty cents per pound, thirty-five per centum ad valorem; valued at more than forty cents per pound, forty per centum ad valorem.

See note in Schedule, title "Woolens," page 564.

282. On blankets, hats of wool, and flannels for underwear and felts for printing machines, composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals, valued at not more than thirty cents per pound, twenty-five per centum ad valorem; valued at more than

Schedule K.—Wool and Manufactures of Wool.—*Cont'd.*

thirty and not more than forty cents per pound, thirty per centum ad valorem; valued at more than forty cents per pound, thirty-five per centum ad valorem: *Provided*, That on blankets over three yards in length the same duties shall be paid as on woolen and worsted cloths, and on flannels weighing over four ounces per square yard, the same duties as on dress goods.

See note in Schedule, title "Woolens," page 563.

283. On women's and children's dress goods, coat linings, Italian cloth, bunting, or goods of similar description or character, and on all manufactures, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, including such as have India rubber as a component material, and not specially provided for in this Act, valued at not over fifty cents per pound, forty per centum ad valorem; valued at more than fifty cents per pound, fifty per centum ad valorem.

See note in Schedule, title "Woolens," page 562.

284. On clothing, ready made, and articles of wearing apparel of every description, made up or manufactured wholly or in part, not specially provided for in this Act, felts not specially provided for in this Act, all the foregoing composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, including those having India rubber as a component material, valued at above one dollar and fifty cents per pound, fifty per centum ad valorem; valued at less than one dollar and fifty cents per pound, forty-five per centum ad valorem.

See note in Schedule, title "Clothing," page 373.

285. On cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies' and childrens' apparel, and goods of similar description or used for like purposes, and on knit wearing apparel, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, made up or manufactured wholly or in part, fifty per centum ad valorem.

See note in Schedule, title "Clothing," page 373.

286. On webbings, gorings, suspenders, braces, belttings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress trimmings, laces, embroideries, head nets, nettings and veilings, buttons, or barrel buttons, or buttons of other forms, for tassels or ornaments, any of the foregoing which are elastic or nonelastic, made of wool, worsted, the hair of the camel, goat, alpaca, or other animals, or of which wool, worsted, the hair of the camel, goat, alpaca, or other animals is a component material, fifty per centum ad valorem.

287. Aubusson, Axminster, Moquette, and Chenille carpets, figured or plain, carpets woven whole for rooms, and

Schedule K.—Wool and Manufactures of Wool.—*Cont'd.*

all carpets or carpeting of like character or description, and oriental, Berlin, and other similar rugs, forty per centum ad valorem.

288. Saxony, Wilton, and Tournay velvet carpets, figured or plain, and all carpets or carpeting of like character or description, forty per centum ad valorem.

289. Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, forty per centum ad valorem.

290. Velvet and tapestry velvet carpets, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description, forty per centum ad valorem.

291. Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise, forty-two and one-half per centum ad valorem.

292. Treble ingrain, three-ply, and all chain Venetian carpets, thirty-two and one-half per centum ad valorem.

293. Wool Dutch and two-ply ingrain carpets, thirty per centum ad valorem.

294. Druggets and bockings, printed, colored, or otherwise, felt carpeting, figured or plain, thirty per centum ad valorem.

295. Carpets and carpeting of wool, flax, or cotton, or composed in part of either, not specially provided for in this Act, thirty per centum ad valorem.

296. Mats, rugs for floors, screens, covers, hassocks, bed sides, art squares, and other portions of carpets or carpeting made wholly or in part of wool, and not specially provided for in this Act, shall be subjected to the rate of duty herein imposed on carpets or carpetings of like character or description.

297. The reduction of the rates of duty herein provided for manufactures of wool shall take effect January first, eighteen hundred and ninety-five.

Schedule L.—Silks and Silk Goods.

298. Silk partially manufactured from cocoons or from waste silk, and not further advanced or manufactured than carded or combed silk, twenty per centum ad valorem. Thrown silk, not more advanced than singles, tram, organzine, sewing silk, twist, floss, and silk threads or yarns every description, and spun silk in skeins, cops, warps, on beams, thirty per centum ad valorem.

299. Velvets, chenilles, or other pile fabrics, composed of silk, or of which silk is the component material of chief value, one dollar and fifty cents per pound; plushes, com-

Schedule L.—Silks and Silk Goods.—Continued.

posed of silk, or of which silk is the component material of chief value, one dollar per pound; but in no case shall the foregoing articles pay a less rate of duty than fifty per centum ad valorem.

300. Webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, cords, and tassels, any of the foregoing which are elastic or nonelastic, buttons, and ornaments, made of silk, or of which silk is the component material of chief value, forty-five per centum ad valorem.

301. Laces and articles made wholly or in part of lace, and embroideries, including articles or fabrics embroidered by hand or machinery, handkerchiefs, neck rufflings and ruchings, nettings and veilings, clothing ready made, and articles of wearing apparel of every description, including knit goods made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, composed of silk, or of which silk is the component material of chief value, and beaded silk goods, not specially provided for in this Act, fifty per centum ad valorem.

See notes in Schedule, title "Clothing," page 373.

302. All manufactures of silk, or of which silk is the component material of chief value, including those having India rubber as a component material, not specially provided for in this Act, forty-five per centum ad valorem.

Schedule M.—Pulp, Papers, and Books.**PULP AND PAPER:**

303. Mechanically ground wood pulp and chemical wood pulp unbleached or bleached, ten per centum ad valorem.

304. Sheathing paper and roofing felt, ten per centum ad valorem.

306. Printing paper, unsized, sized or glued, suitable only for books and newspapers, fifteen per centum ad valorem.

307. Papers known commercially as copying paper, filtering paper, silver paper, and tissue paper, white, printed, or colored, made up in copying books, reams, or in any other form, thirty-five per centum ad valorem; albumenized or sensitized paper, and writing paper and envelopes embossed, engraved, printed or ornamented, thirty per centum ad valorem.

308. Parchment papers, and surface coated papers, and manufactures thereof, cardboards, and photograph, autograph, and scrap albums, wholly or partially manufactured, thirty per centum ad valorem. Lithographic prints from either stone or zinc, bound or unbound (except cigar labels and bands, lettered or blank, music, and illustrations when

Schedule M.—Pulp, Papers, and Books.—Continued.

forming a part of a periodical or newspaper and accompanying the same, or if bound in, or forming part of printed books), on paper or other material not exceeding eight-thousandths of an inch in thickness, twenty cents per pound; on paper or other material exceeding eight-thousandths of an inch and not exceeding twenty-thousandths of an inch in thickness, and exceeding thirty-five square inches cutting size in dimensions, eight cents per pound; prints exceeding eight-thousandths of an inch and not exceeding twenty-thousandths of an inch in thickness, and not exceeding thirty-five square inches cutting size in dimensions, five cents per pound; lithographic prints from either stone or zinc on cardboard or other material, exceeding twenty-thousandths of an inch in thickness, six cents per pound; lithographic cigar labels and bands, lettered or blank, printed from either stone or zinc, if printed in less than ten colors, but not including bronze or metal leaf printing, twenty cents per pound; if printed in ten or more colors, or in bronze printing, but not including metal leaf printing, thirty cents per pound; if printed in whole or in part in metal leaf, forty cents per pound.

MANUFACTURES OF PAPER:

309. Paper envelopes, twenty per centum ad valorem.

310. Paper hangings and paper for screens or fireboards, writing paper, drawing paper, and all other paper not specially provided for in this Act, twenty per centum ad valorem.

311. Blank books of all kinds, twenty per centum ad valorem; books, including pamphlets and engravings, bound or unbound, photographs, etchings, maps, music, charts, and all printed matter not specially provided for in this Act, twenty-five per centum ad valorem

See notes in schedule, title "Books," page 354, and title "Printed matter," page 493.

312. Playing cards, in packs not exceeding fifty-four cards and at a like rate for any number in excess, ten cents per pack and fifty per centum ad valorem.

313. Manufactures of paper, or of which paper is the component material of chief value, not specially provided for in this Act, twenty per centum ad valorem.

Schedule N.—Sundries.

314. Hair pencils, brushes and feather dusters, thirty-five per centum ad valorem; brooms, twenty per centum ad valorem; bristles, sorted, bunched, or prepared in any manner, seven and one-half cents per pound.

Schedule N.—Sundries.—Continued.**BUTTONS AND BUTTON FORMS:**

315. Button forms: Lastings, mohair, cloth, silk, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem

316. Buttons commercially known as agate buttons, twenty-five per centum ad valorem; pearl and shell buttons, wholly or partially manufactured, one cent per line button measure of one-fortieth of one inch per gross and fifteen per centum ad valorem.

317. Buttons of ivory, vegetable ivory, glass, bone or horn, wholly or partially manufactured, thirty-five per centum ad valorem.

318. Shoe buttons, made of paper, board, papier maché, pulp, or other similar material not specially provided for in this Act, twenty-five per centum ad valorem.

318½. Coal, bituminous and shale, forty cents per ton; coal slack or culm such as will pass through a half-inch screen, fifteen cents per ton.

318¾. Coke, fifteen per centum ad valorem.

See notes in Schedule, title "Coal," page 374.

319. Corks, wholly or partially manufactured, ten cents per pound.

320. Dice, draughts, chess-men, chess-balls, and billiard, pool, and bagatelle balls, of ivory, bone, or other materials, fifty per centum ad valorem.

321. Dolls, doll heads, toy marbles of whatever material composed, and all other toys not composed of rubber, china, porcelain, parian, bisque, earthen or stone ware, and not specially provided for in this Act, twenty-five per centum ad valorem. This paragraph shall not take effect until January first, eighteen hundred and ninety-five.

See notes in Schedule, title "Toys," page 538.

322. Emery grains, and emery manufactured, ground, pulverized, or refined, eight-tenths of one cent per pound.

EXPLOSIVE SUBSTANCES:

323. Fire-crackers of all kinds, fifty per centum ad valorem, but no allowance shall be made for tare or damage thereon.

324. Fulminates, fulminating powders, and like articles, not specially provided for in this Act, thirty per centum ad valorem.

325. Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, five cents per pound; valued above twenty cents per pound, eight cents per pound.

Schedule N.—Sundries.—Continued.

326. Matches, friction or lucifer, of all descriptions, twenty per centum ad valorem.

326½. Musical instruments or parts thereof (except pianoforte actions and parts thereof), strings for musical instruments not otherwise enumerated, cases for musical instruments, pitch pipes, tuning forks, tuning hammers, and metronomes, twenty-five per centum ad valorem.

327. Percussion caps, thirty per centum ad valorem; blasting caps, two dollars and seven cents per thousand caps.

328. Feathers and downs of all kinds, when dressed, colored, or manufactured, including quilts of down and other manufactures of down, and also including dressed and finished birds suitable for millinery ornaments, and artificial and ornamental feathers, fruits, grains, leaves, flowers, and stems, or parts thereof, of whatever material composed, suitable for millinery use, not specially provided for in this Act, thirty-five per centum ad valorem.

329. Furs, dressed on the skin but not made up into articles, twenty per centum ad valorem; furs not on the skin, prepared for hatters' use, twenty per centum ad valorem.

See notes in Schedule, title "Fur skins," page 410.

330. Fans of all kinds, except common palm-leaf fans, forty per centum ad valorem.

331. Gun wads of all descriptions, ten per centum ad valorem.

332. Hair, human, if clean or drawn but not manufactured, twenty per centum ad valorem.

332½. Hair, curled, suitable for beds or mattresses, ten per centum ad valorem.

333. Haircloth known as "crinoline cloth," six cents per square yard.

334. Haircloth known as "hair seating," twenty cents per square yard.

335. Hats for men's, women's, and children's wear, composed of the fur of the rabbit, beaver, or other animals, or of which such fur is the component material of chief value, wholly or partially manufactured, including fur hat bodies, forty per centum ad valorem.

JEWELRY AND PRECIOUS STONES:

336. Jewelry: All articles, not specially provided for in this Act, commercially known as "jewelry," and cameos in frames, thirty-five per centum ad valorem.

See notes in Schedule, title "Jewelry," page 438.

337. Pearls, including pearls strung but not set, ten per centum ad valorem.

Schedule N.—Sundries.—Continued.

338. Precious stones of all kinds, cut but not set, twenty-five per centum ad valorem; if set, and not specially provided for in this Act, including pearls set thirty per centum ad valorem; imitations of precious stones, not exceeding an inch in dimensions, not set, ten per centum ad valorem. And on uncut precious stones of all kinds, ten per centum ad valorem.

See note in Schedule, title "Diamonds," page 390.

LEATHER, AND MANUFACTURES OF:

339. Sole leather, ten per centum ad valorem.

340. Bend or belting leather, and leather not specially provided for in this Act, ten per centum ad valorem.

341. Calfskins, tanned, or tanned and dressed, dressed upper leather, including patent, enameled, and japanned leather, dressed or undressed, and finished; chamois or other skins not specially enumerated or provided for in this Act, twenty per centum ad valorem; bookbinders' calfskins, kangaroo, sheep and goat skins, including lamb and kid skins, dressed and finished, twenty per centum ad valorem; skins for morocco, tanned but unfinished, ten per centum ad valorem; pianoforte leather and pianoforte action leather, twenty per centum ad valorem; boots and shoes, made of leather, twenty per centum ad valorem.

342. Leather cut into shoe uppers or vamps, or other forms, suitable for conversion into manufactured articles, twenty per centum ad valorem.

343. Gloves made wholly or in part of leather, whether wholly or partly manufactured, shall pay duty at the following rates, the lengths stated in each case being the extreme length when stretched to their full extent, namely:

344. Ladies' or children's "glace" finish, Schmaschen (of sheep origin), not over fourteen inches in length, one dollar per dozen pairs; over fourteen inches and not over seventeen inches in length, one dollar and fifty cents per dozen pairs; over seventeen inches in length, two dollars per dozen pairs; men's "glace" finish, Schmaschen (sheep), three dollars per dozen pairs.

345. Ladies' or children's "glace" finish, lamb or sheep, not over fourteen inches in length, one dollar and seventy-five cents per dozen pairs; over fourteen and not over seventeen inches in length, two dollars and seventy-five cents per dozen pairs; over seventeen inches in length, three dollars and seventy-five cents per dozen pairs. Men's "glace" finish, lamb or sheep, four dollars per dozen pairs.

346. Ladies' or children's "glace" finish, goat, kid, or other leather than of sheep origin, not over fourteen inches in length, two dollars and twenty-five cents per dozen pairs;

Schedule N.—Sundries.—Continued.

over fourteen and not over seventeen inches in length, three dollars per dozen pairs; over seventeen inches in length, four dollars per dozen pairs; men's "glace" finish, kid, goat, or other leather than of sheep origin, four dollars per dozen pairs.

347. Ladies' or children's, of sheep origin, with exterior grain surface removed, by whatever name known, not over seventeen inches in length, one dollar and seventy-five cents per dozen pairs; over seventeen inches in length, two dollars and seventy-five cents per dozen pairs; men's. of sheep origin, with exterior surface removed, by whatever name known, four dollars per dozen pairs.

348. Ladies' or children's kid, goat, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, not over fourteen inches in length, two dollars and twenty-five cents per dozen pairs; over fourteen inches and not over seventeen inches in length, three dollars per dozen pairs; over seventeen inches in length, four dollars per dozen pairs; men's goat, kid, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, four dollars per dozen pairs.

349. In addition to the foregoing rates, there shall be paid on all leather gloves, when lined, one dollar per dozen pairs.

350. Glove trunks, with or without the usual accompanying pieces, shall pay seventy-five per centum of the duty provided for the gloves in the fabrication of which they are suitable.

MISCELLANEOUS MANUFACTURES:

351. Manufactures of amber, asbestos, bladders, coral, cork, catgut or whipgut or wormgut, jet, paste, spar, wax, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem.

352. Manufactures of bone, chip, grass, horn, India rubber, palm leaf, straw, weeds, or whalebone, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem. But the terms grass and straw shall be understood to mean these substances in their natural form and structure and not the separated fibre thereof.

353. Manufactures of leather, fur, gutta-percha, vulcanized India rubber, known as hard rubber, human hair, papier-maché, plaster of Paris, indurated fiber wares, and

Schedule N.—Sundries.—Continued.

other manufactures composed of wood or other pulp, or of which these substances or either of them is the component material of chief value, all of the above not specially provided for in this Act, thirty per centum ad valorem.

354. Manufactures of ivory, vegetable ivory, mother-of-pearl, gelatine, and shell, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, and manufactures known commercially as bead, beaded or jet trimmings or ornaments, thirty-five per centum ad valorem.

355. Masks, composed of paper or pulp, twenty-five per centum ad valorem.

356. Matting and mats made of coca fiber or rattan, twenty per centum ad valorem.

357. Pencils of wood filled with lead or other material, and slate pencils covered with wood, fifty per centum ad valorem; all other slate pencils, thirty per centum ad valorem.

358. Pencil leads not in wood, ten per centum ad valorem.

358½. Photographic dry plates or films, twenty-five per centum ad valorem.

359. Pipes, pipe bowls, of all materials, and all smokers' articles whatsoever, not specially provided for in this Act, including cigarette books, cigarette-book covers, pouches for smoking or chewing tobacco, and cigarette paper in all forms, fifty per centum ad valorem; all common tobacco pipes and pipe bowls made wholly of clay, valued at not more than fifty cents per gross, ten per centum ad valorem.

See notes in Schedule, title "Smoker's articles," page 516.

360. Umbrellas, parasols, and sunshades, covered with material composed wholly or in part of silk, wool, worsted, the hair of the camel, goat, alpaca, or other animals, or other material than paper, forty-five per centum ad valorem.

Sticks for:

361. Umbrellas, parasols, and sunshades, if plain or carved, finished or unfinished, thirty per centum ad valorem.

362. Waste, not specially provided for in this Act, ten per centum ad valorem.

FREE LIST.

Sec. 2. On and after the first day of August, eighteen hundred and ninety-four, unless otherwise provided for in this Act, the following articles, when imported, shall be exempt from duty:*

363. Acids used for medicinal, chemical, or manufacturing purposes, not especially provided for in this Act.

* Where an article is specified in the Free List without terms of limitation, such article is exempt from duty irrespective of the condition in which imported if retaining its *commercial designation*) T. D. 9415; G. A. 1916, 2802.

Free List.—*Continued.*

- 364. Aconite.
- 365. Acorns, raw, dried or undried, but unground.
- 366. Agates, unmanufactured.
- 367. Albumen.
- 368. Alizarin, and alizarin colors or dyes, natural or artificial.
- 369. Amber, and amberoid unmanufactured, or crude gum.
- 370. Ambergris.
- 372. Aniline salts.
- 373. Any animal imported specially for breeding purposes shall be admitted free: *Provided*, That no such animal shall be admitted free unless pure bred of a recognized breed, and duly registered in the book of record established for that breed, and the Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision. Cattle, horses, sheep, or other domestic animals which have strayed across the boundary line into any foreign country, or have been or may be driven across such boundary line by the owner for pasture purposes, together with their increase, may be brought back to the United States free of duty under regulations to be prescribed by the Secretary of the Treasury.
See notes in Schedule, title "Animals," page 335, and Act March 3, 1893, *supra*.
- 374. Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury; also, teams of animals, including their harness and tackle and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration under such regulations as the Secretary of the Treasury may prescribe; and wild animals intended for exhibition in zoological collections for scientific and educational purposes, and not for sale or profit.
See notes in Schedule, title "Animals," pages 335 and 336.
- 375. Annatto, roucou, rocoa, or orleans, and all extracts of.
- 376. Antimony ore, crude sulphite of, and antimony, as regulus or metal.
- 377. Apatite.
- 380. Argal, or argol, or crude tartar.
- 381. Arrow root, raw or unmanufactured.

Free List.—Continued.

382. Arsenic and sulphide of, or orpiment.
383. Arseniate of aniline.
384. Art educational stops, composed of glass and metal, and valued at not more than six cents per gross.
385. Articles imported by the United States.
386. Articles in a crude state used in dyeing or tanning not specially provided for in this Act.
387. Articles the growth, produce, and manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; casks, barrels, carboys, bags, and other vessels of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes; also quicksilver flasks or bottles, of either domestic or foreign manufacture, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury, but the exemption of bags from duty shall apply only to such domestic bags as may be imported by the exporter thereof, and if any such articles are subject to internal tax at the time of exportation such tax shall be proved to have been paid before exportation and not refunded: *Provided*, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded warehouse and exported under any provision of law: *And provided further*, That when manufactured tobacco which has been exported without payment of internal-revenue tax shall be reimported it shall be retained in the custody of the collector of customs until internal-revenue stamps in payment of the legal duties shall be placed thereon.
See notes in Schedule, title, "United States products returned," pages 543 to 546, and Section 47, Act October 1, 1890, *supra*, and foot note page 246.
388. Asbestos, unmanufactured.
389. Ashes, wood and lye of, and beet-root ashes.
390. Asphaltum and bitumen, crude or dried, but not otherwise manipulated or treated.
391. Asafetida
392½. Bagging for cotton, gunny cloth, and all similar material suitable for covering cotton, composed in whole or in part of hemp, flax, jute, or jute butts.
393. Balm of Gilead.
394. Barks, cinchona or other, from which quinine may be extracted.

Free List.—Continued.

395. Baryta, carbonate of, or witherite, and baryta, sulphate of, or barytes, unmanufactured, including barytes earth.
396. Bauxite, or beauxite.
397. Beeswax.
398. Bells, broken, and bell metal broken and fit only to be remanufactured.
399. All binding twine manufactured in whole or in part from New Zealand hemp, istle or Tampico fiber, sisal grass, or sunn, of single ply and measuring not exceeding six hundred feet to the pound, and manila twine not exceeding six hundred and fifty feet to the pound.
400. Bird skins, prepared for preservation, but not further advanced in manufacture.
401. Birds and land and water fowls.
402. Bismuth.
403. Bladders, and all integuments of animals, and fish sounds or bladders, crude, salted for preservation, and unmanufactured, not specially provided for in this Act.
404. Blood, dried.
405. Blue vitriol, or sulphate of copper.
406. Bologna sausages.
407. Bolting cloths, especially for milling purposes, but not suitable for the manufacture of wearing apparel.
408. Bones, crude, or not burned, calcined, ground, steamed, or otherwise manufactured, and bone dust or animal carbon, and bone ash, fit only for fertilizing purposes.
410. Books, engravings, photographs, bound, or unbound, etchings, music, maps, and charts, which shall have been printed more than twenty years at the date of importation, and all hydrographic charts, and scientific books and periodicals devoted to original scientific research, and publications issued for their subscribers by scientific and literary associations or academies, or publications of individuals for gratuitous private circulation and public documents issued by foreign governments.
- See notes in Schedule, title "Books," page 354.
411. Books and pamphlets printed exclusively in languages other than English; also books and music, in raised print, used exclusively by the blind.
- See notes in Schedule, title "Books," page 354.
412. Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress.
413. Books, maps, music, lithographic prints, and charts, specially imported, not more than two copies in

Free List.—Continued.

any one invoice, in good faith, for the use of any society incorporated or established for educational, philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, subject to such regulations as the Secretary of the Treasury shall prescribe.

See notes in Schedule, title "Books," page 354, and "Societies," page 517.

414. Books, libraries, usual furniture, and similar household effects of persons or families from foreign countries, if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

See notes in Schedule, title "Effects," page 395.

416. Brazil paste.

417. Braids, plaits, laces, and similar manufactures composed of straw, chip, grass, palm leaf, willow, osier, or rattan, suitable for making or ornamenting hats, bonnets, and hoods.

418. Brazilian pebble, unwrought or unmanufactured.

419. Breccia, in block or slabs

420. Bristles, crude, not sorted, bunched, or prepared.

421. Bromine.

422. Broom corn.

423. Bullion, gold or silver.

424. Burgundy pitch.

424½. Burlaps, and bags for grain made of burlaps.

425. Cabbages.

426. Old coins and medals, and other antiquities, but the term "antiquities" as used in this Act shall include only such articles as are suitable for souvenirs or cabinet collections, and which shall have been produced at any period prior to the year seventeen hundred.

See notes in Schedule, title "Antiquities," page 337.

427. Cadmium.

428. Calamine.

429. Camphor, crude.

430. Castor or castoreum.

431. Catgut, whipgut, or wormgut, unmanufactured, or not further manufactured than in strings or cords.

432. Cerium.

433. Chalk, unmanufactured.

434. Charcoal.

435. Chicory root, raw, dried, or undried, but unground.

436. Cider.

437. Civet, crude.

438. Chromate of iron or chromic ore.

Free List.—Continued.

439. Clay—Common blue clay in casks suitable for the manufacture of crucibles.

441. Coal, anthracite, and coal stores of American vessels, but none shall be unloaded.

443. Coal tar, crude, and all preparations except medicinal coal-tar preparations and products of coal tar, not colors or dyes, not specially provided for in this Act.

See note in Schedule, title "Coal tar," page 374.

444. Cobalt and cobalt ore.

445. Coccus indicus.

446. Cochineal.

447. Cocoa, or cacao, crude, leaves, and shells of.

448. Coffee.

449. Coins, gold, silver, and copper.

450. Coir, and coir yarn.

451. Copper imported in the form of ores.

452. Old copper, fit only for manufacture, clipping from new copper, and all composition metal of which copper is a component material of chief value not specially provided for in this Act.

453. Copper, regulus of, and black or coarse copper, and copper cement.

454. Copper in plates, bars, ingots, or pigs, and other forms, not manufactured, not specially provided for in this Act.

455. Copperas, or sulphate of iron.

456. Coral, marine, uncut, and unmanufactured.

457. Cork wood or cork bark, unmanufactured.

458. Cotton, and cotton waste or flocks.

459. Cotton ties of iron or steel cut to lengths, punched or not punched, with or without buckles for baling cotton.

460. Cryolite, or kryolith.

461. Cudbear.

462. Curling stones, or quoits, and curling stone handles.

463. Curry, and curry powder.

464. Cutch.

465. Cuttlefish bone.

466. Dandelion roots, raw, dried, or undried, but unground.

467. Diamonds; miners', glaziers', and engravers' diamonds not set, and diamond dust or bort, and jewels to be used in the manufacture of watches or clocks.

See note in Schedule, title "Diamonds," page 390.

468. Divi-divi.

469. Dragon's blood.

470. Drugs, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums and gum resin, herbs, leaves, lichens, mosses, nuts, roots and stems,

Free List.—Continued.

spices, vegetables, seeds aromatic, seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing drugs which are not edible, and which have not been advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for in this Act.

471. Eggs of birds, fish, and insects: *Provided, however,* That this shall not be held to include the eggs of game birds the importation of which is prohibited except specimens for scientific collections.

472. Emery ore.

473. Ergot.

474. Common palm leaf fans, and palm leaf unmanufactured.

475. Farina.

476. Fashion plates, engraved on steel or copper or on wood, colored or plain.

477. Feathers and downs for beds, and feathers and downs of all kinds, crude or not dressed, colored, or manufactured, not specially provided for in this Act.

478. Feldspar.

479. Felt, adhesive, for sheathing vessels.

480. Fibrin, in all forms.

481. Fish, frozen or packed in ice fresh.

482. Fish for bait.

483. Fish skins.

484. Flint, flints, and ground flint stones.

485. Floor matting manufactured from round or split straw, including what is commonly known as Chinese matting.

486. Fossils.

487. Fruit plants, tropical and semitropical, for the purpose of propagation or cultivation.

FRUITS AND NUTS:

489. Fruits, green, ripe, or dried not specially provided for in this Act.

490. Tamarinds.

491. Brazil nuts, cream nuts, palm nuts, and palm-nut kernels not otherwise provided for.

492. Furs, undressed; dressed fur pieces suitable only for use in the manufacture of hatters' fur.

493. Fur skins of all kinds not dressed in any manner. See notes in Schedule, title "Fur skins," page 410.

494. Gambier.

495. Glass, broken, and old glass, which can not be cut for use, and fit only to be remanufactured.

Free List.—*Continued.*

496. Glass plates or disks, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eye-glasses, and suitable only for such use: *Provided, however,* That such disks exceeding eight inches in diameter may be polished sufficiently to enable the character of the glass to be determined.

GRASSES AND FIBERS:

497. Istle or Tampico fiber, jute, jute butts, manila, sisal grass, sunn, flax straw, flax not hackled, tow of flax or hemp, hemp not hackled, hemp, flax, jute, and tow wastes, and all other textile grasses or fibrous vegetable substances, unmanufactured or undressed, not specially provided for in this Act.

498. Gold-beaters' molds and gold-beaters' skins.

499. Grease and oils, including cod oil, such as are commonly used in soap-making or in wire-drawing, or for stuffing or dressing leather, and which are fit only for such uses, not specially provided for in this Act.

500. Guano, manures, and all substances expressly used for manure.

501. Gunny bags and gunny cloths, old or refuse, fit only for remanufacture.

503. Gutta percha, crude.

504. Hair of horse, cattle, and other animals, cleaned or uncleansed, drawn or undrawn, not specially provided for in this Act; and human hair, raw, uncleansed, and not drawn.

505. Hides and skins, raw or uncured, whether dry, salted, or pickled.

506. Hide cuttings, raw, with or without hair, and all other glue stock.

507. Hide rope.

508. Hones and whetstones.

509. Hoofs, unmanufactured.

510. Hop roots for cultivation.

511. Horns, and parts of, unmanufactured, including horn strips and tips.

See note in Schedule, title "Horns," page 426.

512. Ice.

513. India rubber, crude, and milk of, and old scrap or refuse India rubber, which has been worn out by use and is fit only for remanufacture.

514. Indigo, and extracts or pastes of, and carmines.

515. Iodine, crude, and resublimed.

516. Ipecac.

517. Iridium.

519. Ivory, sawed or cut into logs, but not otherwise manufactured, and vegetable ivory.

Free List.—*Continued.*

- 520. Jalap.
- 521. Jet, unmanufactured.
- 522. Joss stick, or Joss light.
- 523. Junk, old.
- 524. Kelp.
- 525. Kieserite.
- 526. Kyanite, or cyanite, and kainite.
- 527. Lac-dye, crude, seed, button, stick, and shell.
- 528. Lac spirits.
- 529. Lactarine.
- 531. Lava, unmanufactured.
- 532. Leeches.
- 533. Lemon juice, lime juice, and sour-orange juice.
See note in Schedule, title "Fruit juice," page 407.
- 534. Licorice root, unground.
- 535. Lifeboats and life-saving apparatus specially imported by societies incorporated or established to encourage the saving of human life.
- 536. Lime, citrate of.
- 537. Lime, chloride of, or bleaching powder.
- 538. Lithographic stones not engraved.
- 539. Litmus, prepared or not prepared.
- 540. Loadstones.
- 541. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.
- 542. Magnesia, sulphate of, or Epsom salts.
- 543. Magnesite, or native mineral carbonate of magnesia.
- 544. Magnesium.
- 545. Magnets.
- 546. Manganese, oxide and ore of.
- 547. Manna.
- 548. Manuscripts.
- 549. Marrow, crude.
- 550. Marshmallows.
- 551. Medals of gold, silver, or copper, and other metallic articles manufactured as trophies or prizes, and actually received or bestowed and accepted as honorary distinctions.
- 553. Meerschaum, crude or unmanufactured.
- 554. Milk, fresh.
- 555. Mineral waters, all not artificial, and mineral salts of the same, obtained by evaporation, when accompanied by duly authenticated certificate, showing that they are in no way artificially prepared, and are the product of a designated mineral spring; lemonade, soda-water, and all similar waters.
See notes in Schedule, title "Mineral waters," page 458.
- 556. Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for in this Act.

Free List.—Continued.

557. Models of inventions and of other improvements in the arts, including patterns for machinery, but no article shall be deemed a model or pattern which can be fitted for use otherwise.

557½. Molasses testing not above forty degree polariscope test, and containing twenty per centum or less of moisture.

558. Moss, seaweeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this Act.

559. Musk, crude, in natural pods.

560. Myrobalan.

561. Needles, hand-sewing and darning.

562. Newspapers and periodicals; but the term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications, containing current literature of the day and issued regularly at stated periods, as weekly, monthly, or quarterly.

See notes in Schedule, title "Periodicals," page 481.

564. Nux vomica.

565. Oakum.

566. Ocher and ochery earths, sienna and sienna earths, umber and umber earths, not specially provided for in this Act, dry.

567. Oil cake.

568. OILS: Almond, amber, crude and rectified ambergris, anise or anise seed, aniline, aspic or spike lavender, bergamot, cajeput, caraway, cassia, cinnamon, cedrat, chamomile, citronella or lemon grass, civet, cotton seed, croton, fennel, Jasmine or Jasimine, Juglandium, Juniper, lavender, lemon, limes, mace, neroli or orange flower, enfileurage grease, nut oil or oil of nuts not otherwise specially provided for in this Act, orange oil, olive oil for manufacturing or mechanical purposes unfit for eating and not otherwise provided for in this Act, ottar of roses, palm and cocoanut, rosemary or anthoss, sesame or sesamum seed or bean, thyme, origanum red or white, valerian; and also spermaceti, whale, and other fish oils of American fisheries, and all fish and other products, of such fisheries: petroleum, crude or refined: *Provided*, That if there be imported into the United States crude petroleum, or the products of crude petroleum produced in any country which imposes a duty on petroleum or its products exported from the United States, there shall be levied, paid and collected upon said crude petroleum or its products so imported, forty per centum ad valorem.

569. Opium, crude or unmanufactured, and not adulterated, containing nine per centum and over of morphia.

Free List.—*Continued.*

570. Orange and lemon peel, not preserved, candied, or otherwise prepared.

571. Orchil, or orchil liquid.

573. Ores, of gold, silver, and nickel, and nickel matte. See notes in Schedule, title "Ore, lead," page 471.

574. Osmium.

575. Paintings, in oil or water colors, original drawings and sketches, and artists' proofs of etchings and engravings, and statuary, not otherwise provided for in this Act, but the term "statuary" as herein used shall be understood to include only professional productions, whether round or in relief, in marble, stone, alabaster, wood, or metal, of a statuary or sculptor, and the word "painting," as used in this Act, shall not be understood to include such as are made wholly or in part by stenciling or other mechanical process.

See notes in Schedule, title "Art," pages 341 to 343.

576. Palladium.

577. Paper stock, crude, of every description, including all grasses, fibers, rags, waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, old or refused gunny bags or gunny cloth, and poplar or other woods, fit only to be converted into paper.

578. Paraffine.

579. Parchment and vellum.

580. Pearl, mother of, not sawed or cut, or otherwise manufactured.

581. Pease, green, in bulk or in barrels, sacks, or similar packages.

582. Peltries and other usual goods and effects of Indians passing or repassing the boundary line of the United States, under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That this exemption shall not apply to goods in bales or other packages unusual among Indians.

See notes in Schedule, title "Indians," page 427.

583. Personal and household effects not merchandise of citizens of the United States dying in foreign countries.

584. Pewter and britannia metal, old, and fit only to be remanufactured.

585. Philosophical and scientific apparatus, utensils, instruments and preparations, including bottles and boxes containing the same; statuary, casts of marble, bronze, alabaster, or plaster of Paris; paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or for encouragement of the fine arts, and not intended for sale.

See notes in Schedule, title "Societies," pages 517 to 520.

Free List.—Continued.

586. Phosphates, crude or native.
587. Plants, trees, shrubs, and vines of all kinds commonly known as nursery stock, not specially provided for in this Act.
See notes in Schedule, title "Plants," page 484.
588. Plaster of Paris and sulphate of lime, unground.
589. Platina, in ingots, bars, sheets, and wire.
590. Platinum, unmanufactured, and vases, retorts, and other apparatus, vessels, and parts thereof composed of platinum, adapted for chemical uses.
591. Plows, tooth and disk harrows, harvesters, reapers, agricultural drills, and planters, mowers, horserakes, cultivators, threshing machines and cotton gins: *Provided*, That all articles mentioned in this paragraph if imported from a country which lays an import duty on like articles imported from the United States, shall be subject to the duties existing prior to the passage of this Act.
See note in Schedule, title "Agricultural implements," page 331.
592. Plumbago.
593. Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, and used exclusively for making men's hats.
594. Polishing-stones, and burnishing-stones.
595. Potash, crude, carbonate of, or "black salts." Caustic potash, or hydrate of, including refined in sticks or rolls. Nitrate of potash, or saltpeter, crude. Sulphate of potash, crude or refined. Chlorate of potash. Muriate of potash.
596. Professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time of persons arriving in the United States; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale, nor shall it be construed to include theatrical scenery, properties, and apparel, but such articles brought by proprietors or managers of theatrical exhibitions arriving from abroad for temporary use by them in such exhibitions and not for any other person and not for sale and which have been used by them abroad shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may in his discretion extend such period for a further term of six months in case application shall be made therefor.

See notes in Schedule, title "Effects," page 394.

Free List.—*Continued.*

597. Pulu.
598. Pumice.
600. Quills, prepared or unprepared, but not made up into complete articles.
601. Quinia, sulphate of, and all alkaloids or salts of cinchona bark.
602. Rags, not otherwise specially provided for in this Act.
603. Regalia and gems, statues, statuary, and specimens or casts of sculpture where specially imported in good faith for the use of any society incorporated or established solely for educational, philosophical, literary, or religious purposes, or for the encouragement of fine arts, or for the use or by order of any college, academy, school, seminary of learning, or public library in the United States; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems, as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.
See notes in Schedule, title "Societies," pages 520 to 522.
604. Rennets, raw or prepared.
605. Saffron and safflower, and extract of, and saffron cake.
606. Sago, crude, and sago flour.
607. Salacine.
608. Salt in bulk, and salt in bags, sacks, barrels, or other packages, but the coverings shall pay the same rate of duty as if imported separately: *Provided*, That if salt is imported from any country whether independent or a dependency which imposes a duty upon salt exported from the United States, then there shall be levied, paid, and collected upon such salt the rate of duty existing prior to the passage of this Act.
See notes in Schedule, title "Salt," pages 500 to 502.
609. Sauerkraut.
610. Sausage skins.
611. Seeds; anise, canary, caraway, cardamom, coriander, cotton, croton, cummin, fennel, fenugreek, hemp, hoarhound, mustard, rape, Saint John's bread or bene, sugar beet, mangel-wurzel, sorghum or sugar cane for seed, and all flower and grass seeds; bulbs and roots, not edible; all the foregoing not specially provided for in this Act.
612. Selep, or saloup.
613. Shells of all kinds, not cut, ground, or otherwise manufactured.
614. Shotgun barrels, forged, rough bored.
615. Shrimps, and other shellfish, canned or otherwise.
See note in Schedule, title "Abalone meat," page 329.

Free List.—*Continued.*

616. Silk, raw, or as reeled from the cocoon, but not doubled, twisted, nor advanced in manufacture in any way.
 617. Silk cocoons and silk waste.
 618. Silk worm's eggs.
 619. Skeletons and other preparations of anatomy.
 620. Snails.
 621. Soda, nitrate of, or cubic nitrate, and chlorate of.
 622. Sulphate of soda, or salt cake, or niter cake.
 623. Sodium.
 624. Sparterre, suitable for making or ornamenting hats.
 625. Specimens of natural history, botany, and mineralogy, when imported for cabinets or as objects of science, and not for sale.

SPICES:

626. Cassia, cassia vera, and cassia buds, unground.
 627. Cinnamon, and chips of, unground.
 628. Cloves and clove stems, unground.
 629. Ginger-root, unground and not preserved or candied.
 630. Mace.
 631. Nutmegs.
 632. Pepper, black or white, unground.
 633. Pimento, unground.
 635. Spunk.
 636. Spurs and stilts used in the manufacture of earthen, porcelain, and stone ware.
 636½. Stamps: Foreign postage or revenue stamps, canceled or uncanceled.
 638. Stone and sand: Burr stone in blocks, rough or manufactured, or bound up into millstones; cliff stone, unmanufactured; pumice stone, rotten stone, and sand, crude or manufactured.
 639. Storax or styrax.
 640. Strontia, oxide of, and protoxide of strontian, and strontianite, or mineral carbonate of strontia.
 642. Sulphur, lac or precipitated, and sulphur or brimstone, crude, in bulk, sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing in excess of twenty-five per centum of sulphur, and sulphur not otherwise provided for.
 643. Sulphuric acid: *Provided*, That upon sulphuric acid imported from any country, whether independent or a dependency, which imposes a duty upon sulphuric acid exported from the United States, there shall be levied, and collected the rate of duty existing prior to the passage of this Act.
 See note in Schedule, title "Sulphuric acid," page 530.
 644. Sweepings of silver and gold.
 645. Tallow and wool grease, including that known commercially as degras or brown wool grease.

Free List.—Continued.

- 646. Tapioca, cassava or cassady.
- 647. Tar and pitch of wood, and pitch of coal tar.
- 648. Tea and tea plants.
- 650. Teeth, natural, or unmanufactured.
- 651. Terra alba.
- 652. Terra japonica.
- 653. Tin ore, cassiterite or black oxide of tin, and tin in bars, blocks, pigs, or grain or granulated.
- 654. Tinsel wire, lame, or lahn.
- 655. Tobacco stems.
- 656. Tonquin, tonqua, or tonka beans.
- 657. Tripoli.
- 658. Turmeric.
- 659. Turpentine, Venice.
- 660. Turpentine, spirits of.
- 661. Turtles.
- 662. Types, old, and fit only to be remanufactured.
- 663. Uranium, oxide and salts of.
- 664. Vaccine virus.
- 665. Valonia.
- 666. Verdigris, or subacetate of copper.
- 667. Wafers, unmedicated, and not edible.
- 668. Wax, vegetable or mineral.
- 669. Wearing apparel and other personal effects (not merchandise) of persons arriving in the United States; but this exemption shall not be held to include articles not actually in use and necessary and appropriate for the use of such persons for the purposes of their journey and present comfort and convenience, or which are intended for any other person or persons, or for sale.

See notes in Schedule, title "Effects," page 396.

- 671. Whalebone, unmanufactured.

WOOD:

- 672. Logs, and round unmanufactured timber not specially enumerated or provided for in this Act. (*See par. 683.*)
- 673. Firewood, handle bolts, heading bolts, stave bolts, and shingle bolts, hop poles, fence posts, railroad ties, ship timber, and ship planking, not specially provided for in this Act. (*See par. 683.*)

See notes in Schedule, title "Woods," page 560.

- 674. Timber, hewn and sawed, and timber used for spars and in building wharves. (*See par. 683.*)
- 675. Timber, squared or sided. (*See par. 683.*)
- 676. Sawed boards, plank, deals, and other lumber, rough or dressed, except boards, plank, deals and other lumber of cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all other cabinet woods. (*See par. 683.*)

See notes in Schedule, title "Woods," page 559.

Free List.—Continued.

677. Pine clapboards. (*See par. 683.*)
678. Spruce clapboards. (*See par. 683.*)
679. Hubs for wheels, posts, last blocks, wagon blocks, oar blocks, gun blocks, heading, and all like blocks or sticks, rough hewn or sawed only. (*See par. 783.*)
680. Laths. (*See par. 683.*)
681. Pickets and palings. (*See par. 683.*)
682. Shingles. (*See par. 683.*)
683. Staves of wood of all kinds, wood unmanufactured: *Provided.* That all of the articles mentioned in paragraphs six hundred and seventy-two to six hundred and eighty-three, inclusive, when imported from any country which lays an export duty or imposes discriminating stumpage dues on any of them, shall be subject to the duties existing prior to the passage of this Act. (*See note page 568 giving duties under Act October 1, 1890.*)
684. Woods, namely, cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all forms of cabinet woods, in the log, rough or hewn; bamboo and rattan unmanufactured; briar root or briar wood, and similar wood unmanufactured, or not further manufactured than cut into blocks suitable for the articles into which they are intended to be converted; bamboo, reeds, and sticks of partridge, hair wood, pimento, orange, myrtle, and other woods, not otherwise specially provided for in this Act, in the rough, or not further manufactured than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, or walking canes; and India malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.
685. All wool of the sheep, hair of the camel, goat, alpaca, and other like animals, and all wool and hair on the skin, noils, yarn waste, card waste, bur waste, slubbing waste, roving waste, ring waste, and all waste, or rags composed wholly or in part of wool, all the foregoing not otherwise herein provided for.
686. Works of art, the production of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or to any State or municipal corporation, or incorporated religious society, college, or other public institution, including stained or painted window glass or stained or painted glass windows; but such exemption shall be subject to such regulations as

Free List.—Continued.

the Secretary of the Treasury may prescribe.

See notes in Schedule, title "Art," pages 338 to 340.

687. Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, and photographic pictures, imported for exhibition by any association established in good faith and duly authorized under the laws of the United States, or of any State, expressly and solely for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where applications therefor shall be made.

See notes in Schedule, title "Art," page 340.

688. Works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra cotta, parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material, hereafter imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or of science, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument, and not intended for sale, nor for any other purpose than herein expressed; but bonds shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs: *Provided*, That the privileges of this and the preceding section shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.

See notes in Schedule, title "Art," page 341.

689. Yams.

690. Zaffer.

Duty on non-enumerated articles, raw or unmanufactured, and manufactured.

SEC. 3. That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not enumerated or provided for in this Act, a duty of ten per centum ad valorem; and on all articles manufactured, in whole or in part, not provided for in this Act, a duty of twenty per centum ad valorem. (*Formerly Section 2516, Revised Statutes; Section 2513 in Act March 3, 1883, and Section 4, Act October 1, 1890.*)

See RULES OF CLASSIFICATION, page 311.

Non-enumerated articles, classification of, and Similitude provisions.

SEC. 4. That each and every imported article, not enumerated in this Act, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this Act as chargeable with duty shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable there shall be levied on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article it shall pay duty at the highest of such rates. (*Formerly Section 2499, Revised Statutes; re-enacted with amendments as Section 2499 in Act March 3, 1883, which was re-enacted with further amendments as Section 5, Act October 1, 1890.*)

The Schedule of Duties makes numerous references to this Section. For the purpose of grouping many useful notes explanatory of the text and furnishing RULES OF CLASSIFICATION, the compilers have transferred the notes to page 311.

Marking, Stamping, Branding, or Labeling of Imported goods and packages.

SEC. 5. That all articles of foreign manufacture, such as are usually or ordinarily marked, stamped, branded, or labeled, and all packages containing such or other imported

articles, shall, respectively, be plainly marked, stamped, branded, or labeled in legible English words, so as to indicate the country of their origin and the quantity of their contents; and until so marked, stamped, branded, or labeled they shall not be delivered to the importer should any article of imported merchandise be marked, stamped, branded, or labeled so as to indicate a quantity, number, or measurement in excess of the quantity, number, or measurement actually contained in such article, no delivery of the same shall be made to the importer until the mark, stamp, brand, or label, as the case may be, shall be changed so as to conform to the facts of the case. (*This Section supersedes Section 6, Act October 1, 1890.*)

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1. While only such goods or articles of foreign manufacture "as are usually or ordinarily marked, stamped, branded, or labeled" are required to be so marked, etc., * * * yet it will be observed that *all packages*, outside or other, containing any imported merchandise must be so marked, etc., * * *
2. In the case of champagne wines, mineral waters, etc., in labeled bottles, the law will be substantially complied with if the outside packages are marked with the name of the country of origin.
3. In the case of small articles which cannot be readily marked, the marking of the inside cartons and outside packages will be sufficient.
4. Sheets of zinc, tin-plate, and similar articles, which are not usually stamped, except to indicate gauge, etc., may be admitted to entry if the packages containing the same are marked, stamped, etc.
5. In the case of bottles with more than one label containing imported goods, the law will be complied with if but one of the labels thereon bears the name of the country of origin.
6. The prefix "from" placed before the name of the country of origin, as, for instance, "*from France*," "*from Germany*," etc., is not essential, the law requiring simply the name of the *country* of origin to appear.
7. In the case of marking of bags containing muriate of potash, guano, and other like articles, where the marks are likely to become obliterated owing to the goods absorbing moisture while on the voyage of importation, the sweating of the bags, and handling, etc., before reaching destination, * * * the shipper, importer, consignee, or agent, should see that such marking shall, by some one of the means required by the law, appear indelibly on the bags at the time of importation.
8. Labels, etc., specifying the place of manufacture, and not the country, as, for instance, "Paris," "London," "Berlin," etc., do not comply with the law, and such name of the city of origin in addition to the name of the country of origin is not necessary.
9. In the case of watches which are ordinarily stamped, etc., name of the country of origin should appear thereon; and it is held that in the case of such importations from Switzerland, for

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instance, the word "Swiss" will meet the requirements of the law.

10. Fire-brick and other like rough articles imported in bulk need not be marked.

11. Goods coming from England, Scotland, Ireland, and Wales may be marked "Great Britain," but goods marked "England," "Scotland," etc., would not be excluded. It is held, however, that the name of the mother country of origin appearing on goods instead of the names of kingdoms, states, or divisions of countries, would more closely meet the requirements of the law.

12. Wool and other articles produced in the East Indies, Africa, etc., but shipped from ports in Europe should be marked with the name of the country of origin.

13. In the case of surgical instruments, physicians' supplies, chemical apparatus, and other similar articles which are usually packed in cartons, it will suffice if the cartons and outside packages containing the same are marked with name of the country of origin.

14. Articles and packages may be marked either by stamping, branding, or labeling, as the party may choose.

15. In the case of pencils, steel pens, tooth brushes, licorice stick, common crockery, etc., the law will be complied with if the cartons and packages containing the same are marked. Modified by T. D. 10714, page 288.

16. Lead and tin in pigs, which is ordinarily and usually marked, etc., should also be marked with name of the country of origin.

* * * * *

18. The law does not require the name of the importer, shipper, or maker, to be marked, stamped, etc., on imported articles or packages.

19. Marking by stenciling with some indelible material would be a compliance with the law.

20. It is held that the word "Scotch" appearing on goods coming from Scotland would be sufficient under this section.

21. In the case of kid gloves the law will be complied with if the name of the country of origin is made to appear on the bands surrounding a number of pairs of gloves, and not on each individual glove.

22. The placing of labels on anvils and other like article, giving the name of the country of origin; the abbreviation "Eng.," as indicating England; the placing of the name of the country of origin on bands inclosing bundles of metal bars, would be admissible under the law, and goods coming from any of the islands of the West Indies may be marked "West Indies."

CIRCULAR NO. 14 OF TREASURY DEPARTMENT, JANUARY 28, 1891.
(T. D. 10637.)

1. Packages containing beer manufactured in Germany, of German malt and Austrian hops, should be marked "Germany," as indicating the country of origin of the article, it being the opinion of the Department that the provisions relate to the manufactured article as a whole, and do not contemplate a consideration of the different ingredients of an article for the purpose of such marking, stamping, branding, etc.

2. The provisions of this section do not contemplate the marking of coverings of crude or other substances of a moist or deliquescent nature, like certain kinds of sugar in mats, etc., where the permanent marking of the packages by any means whatever would be totally impracticable.

3. All foreign manufactured articles, dutiable or free, which are

"usually or ordinarily marked stamped, branded, or labeled" are required to be marked, etc., with the name of the country of origin.

* * * * *

5. Bundles of jute secured by ropes may be marked by means of tags, and, to avoid any question at the custom-house on entry of such and similarly imported goods, such as hides, skins, etc., it might be well to have them so tagged; but, in the opinion of the Department, this section does not regard such tying up of articles by ropes as constituting "packages containing * * * imported articles." Loose hides, being unmanufactured articles and not contained in packages, do not require marking.

6. All packages of sugar should be marked with the name of the country of origin, unless, as in the case of certain sugars in mats, etc., such marking is totally impracticable. (See paragraph 2.)

7. Castile and other soaps, which are not usually or ordinarily marked, etc., may be admitted to entry, provided the packages containing the same are duly marked.

8. Books, newspapers, pamphlets, maps, charts, engravings, sheet-music, and other printed matter, not being articles such as are "usually or ordinarily marked," etc., may be admitted to entry provided the cartons, boxes, wrappers, or coverings, etc., containing the same are duly marked.

9. Goods, which may bear foreign printed labels, may be relabeled, or the labels may be amended to meet the requirements of this section, thus obviating the destruction of the original labels, or the substitution of new packages.

10. The provisions of this section will be complied with if the bales or crates containing imported baskets are duly marked, unless it is customary to mark the individual baskets.

11. Molasses imported in bulk in tanks, and pumped out into other receptacles on importation, is necessarily excluded from the provisions of this section.

12. The provisions of this section as to the marking of *packages* of manufactured and other articles, with the name of the country of origin, applies to the country of origin of the *contents*, and not of the packages.

13. In case of importation of goods from Germany, Austria, etc., the law will be complied with if the goods are marked "German manufacture," "Austrian manufacture," etc.

14. Pumice-stone and marble in blocks, being unmanufactured articles and imported without coverings, do not require marking, etc.

15. Rags, although manufactured articles, cannot of themselves be marked, but the packages containing the same should be duly marked with the name of country of origin of the goods, as rags *per se*, and not of the original cloths.

* * * * *

17. Samples of manufactured articles, if ordinarily marked, must be marked the same as other imported articles.

18. The country of origin of imported manufactured articles, and of all packages containing any goods, is to be *indicated* by the name of the *country* only. The name "Paris," for instance, occurring on goods would not indicate that the goods were of French origin, as there are several places in the world bearing the name of Paris. "France" would be the only proper marking for goods of French origin, etc.

19. The fact that raw sugars may be melted at the refinery a few

hours after entry cannot operate to do away with the marking of the packages containing the same.

20. Grindstones, which are not ordinarily marked, and are imported without coverings, do not require marking.

* * * * *

22. Cigar boxes, being boxes which are ordinarily marked, etc., should be marked, stamped, branded, or labeled in legible English words.

23. Sap-sago cheese, which it appears is marked by means of an impression on the cakes, should bear the additional marking of the name of the country of origin.

24. Logs of wood, being unmanufactured articles, do not require marking, whether they are usually or ordinarily marked or branded or not.

* * * * *

26. Liquids of themselves being of course incapable of being marked, stamped, etc., the packages containing the same must be marked, and it is held that the marking of the outside packages will be sufficient. (See paragraph 2 of Circular No. 136 of December 20, 1890, *supra*.)

27. This section does not contemplate, in the case of pickles, and other like articles composed of various ingredients, that the name of the country of origin of such ingredients shall appear on the packages, but simply the name of the country of origin of the manufactured article as a whole.

28. The law does not require that invoices of goods shall exhibit the name of the country of origin of the goods covered thereby.

29. Packages containing meats, seeds, raisins, olive oil, etc., put up in England, but produced in other countries, must exhibit the name of the country of origin of such articles.

30. Pig-iron, being in the nature of a rough, unmanufactured article, and imported in bulk, is exempted from the provisions of this section as to marking, stamping, branding, etc.

31. Goods which arrive in the United States and appear by the bills of lading and other documents to be merely intended for transit to Mexico or other foreign country, the same not being importations within the meaning of the statute, do not come within the scope of this section.

32. There is no authority under the provisions of this section for requiring the name of the maker or manufacturer of an article to appear thereon, in addition to the name of the country of origin.

33. Men's women's, and children's garments are not considered such manufactured articles as "are usually or ordinarily marked, stamped, branded, or labeled," under the provisions of this section, and it will suffice thereunder if the packages, wrappers, cartons, or coverings of any kind, outside and inside, containing such articles, are marked in any manner with the name of the country of origin.

ADDITIONAL INSTRUCTIONS.

Treasury Department decides that *all* articles, *small or large*, including *steel pens, &c.*, which are usually or ordinarily marked, stamped, branded, or labeled, must be "plainly marked, stamped, branded, or labeled, in legible *English words*," so as to indicate the country of their origin. Paragraph 15 of Circular No. 136, *supra*, modified accordingly (T. D. 10714, 11898).

Packages containing drugs imported from England should bear the name of the country of origin of the contents; that is, if

gathered in India they should be marked India; if gathered in Africa the marking should be Africa.

Stamping in diminutive and illegible letters, or in a manner that can be easily removed, not allowed (T. D. 12273). Labels bearing name of country of origin should be securely attached to receptacles of goods (T. D. 11761).

Labels intended for use on domestic products need not be marked, but if the imported package containing such labels be marked the law will be sufficiently complied with (T. D. 14089).

Abbreviations allowed, such as Eng. for England (T. D. 11749).

Packages containing raw or unmanufactured goods do not require marking (T. D. 15441, 15484).

The requirements of this section not to be enforced at the exterior port for goods under immediate transportation without appraisement (T. D. 11906.)

It is only necessary to mark the packages containing paintings and statuary (T. D. 11320).

Buttons on cards, only the cards to be marked (T. D. 12759). Cotton yarn, only the wrappers to be marked (T. D. 12485). Tin foil bottle caps in rolls, only the rolls to be marked (T. D. 11293).

Goods put up in packages of recognized and uniform quantities, a mere inspection of the packages being sufficient to determine the fact of their conformity or non-conformity with the established practice of the trade, require no further indication of the quantity of the contents:—e. g. ordinary bags of coffee and barrels of flour, &c. (T. D. 15248, 15250).

Where a deficiency of weight occurs in any package, as compared with the weight marked thereon, if such deficiency is shown to have resulted from natural evaporation, no correction of the weight need be noted on the package (T. D. 15279).

Guns (T. D. 11810); Swords and blades (T. D. 15371); Clocks (T. D. 11128); Cutlery (T. D. 10832, 11749) must be stamped or branded.

The following need not be marked: Soda nitrate in bags (T. D. 11899); sugar in baskets (T. D. 12065); unfinished hosiery (T. D. 13023); bales of manilla fiber (T. D. 11653).

General Regulations T. D. 12395.

Protection to Trade Marks.

SEC. 6. That no article of imported merchandise which shall copy or simulate the name or trade-mark of any domestic manufacture or manufacturer shall be admitted to entry at any custom house of the United States. And in order to aid the officers of the customs in enforcing this prohibition any domestic manufacturer who has adopted trade-marks may require his name and residence and a description of his trade-marks to be recorded in books which shall be kept for that purpose in the Department of the Treasury under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the Department fac similes of such trade-marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other

proper officer of the customs. (*Formerly Section 2496 Revised Statutes; Section 2496 in Act March 3, 1883, and Section 7, Act October 1, 1890, with amendments.*)

1. The law does not extend to articles of foreign manufacture protected by trade-marks registered in this country, whether the goods are first shipped to an American agency or direct to seller or consumer. The Department cannot prevent importation of goods which do not copy or simulate the name of trade-mark of any domestic manufacture, although such goods may be an infringement upon a patent (T. D. 9460).
2. The law protects only trade-marks for articles of *domestic manufacture*. A domestic trade-mark used to distinguish a particular *imported* article does not come within the statute (T. D. 7545, 11753).
3. The owners of trade-marks can import articles bearing their own trade-marks, but the same cannot be imported by others, although ultimately for the use of the owner of the trade-mark (T. D. 6270).
4. To obtain the benefit of a trade-mark registered in favor of a foreign manufacturer, it must be assigned to a domestic firm, with proof that such firm is actually engaged in the manufacture in this country of the articles sought to be protected (T. D. 8649).
5. Articles discovered after entry to infringe trade-mark may be re-exported with refund of duties (T. D. 14886).
6. A list of ports at which it is desired to have the fac-simile filed should be sent to the Department, and one fac-simile is required for each port in addition to one for filing in the Department (T. D. 12059).
7. Special Regulations in T. D. 14089.

Materials for construction, equipment and outfit of certain vessels and their machinery—Free.

SEC. 7. That all materials of foreign production which may be necessary for the construction of vessels built in the United States for foreign account and ownership or for the purpose of being employed in the foreign trade including the trade between the Atlantic and Pacific ports of the United States, and all such materials necessary for the building of their machinery, and all articles necessary for their outfit and equipment, after the passage of this Act, may be imported in bond under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purposes no duty shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year except upon the payment to the United States of the duties of which a rebate is herein allowed: *Provided*, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States. (*Formerly Section 2513 Revised Statutes; Section 2510 in Act March*

3. 1893, and Section 8, Act October 1, 1890.) See Sections 16 and 17, Act June 26, 1884; Sections 10 and 15, Act June 19, 1886, *supra*; Section 8 of this Act, and title "Vessels" in the Schedule of Duties, page 549.

1. Section 15 of the Act of June 19, 1886 (*supra*), extended the provisions of Sections 2510 and 2511 of the Revised Statutes, as contained in the Act of March 3, 1883, to vessels of the United States employed in the fishing and whaling business. Under former acts the privilege was restricted to certain specified articles, but is now extended to "all materials of foreign production."

2. The year mentioned in the section commences from the date of the allowance of the rebate of duties as marked on the vessel's register. A vessel clearing foreign in ballast stops at another domestic port, loads cargo to place whence she cleared, is engaged in the coasting trade from commencement of first voyage, and if the round voyage exceeds two months, duties would be payable on the material used under the statute (T. D. 2414).

3. In computing the time which a vessel can engage in the coasting trade, the period between the date of clearance in the coasting trade and that of the subsequent entry, endorsed in each instance on the register of the vessel should be included (T. D. 4407, 4468). The period during which a vessel lies in port need not be included (T. D. 5078).

4. Where a vessel is detained, unavoidably and in good faith, beyond the time permitted for her to engage in the coasting trade, the materials used under this section do not necessarily become dutiable (T. D. 2409).

5. Where the articles entered only into the *equipment* of the vessel, such vessel is debarred from engaging in the coasting trade, only so long as such equipment last. If the materials entered into the construction of the hull or body of the vessel, she will always thereafter be subject to such restriction (T. D. 1310).

6. Exchange of register for enrolment and license renders the material liable to duty (T. D. 2595, 2646).

7. The refund of duties paid on imported *hemp* withdrawn from bond to be used in the manufacture of cordage for the equipment of *American vessels*, is not in the nature of a "drawback" and not subject to the *retention* applied to drawbacks (T. D. 1973).

8. Imported *iron in rods or bars* may be withdrawn and converted into spikes, nails, bolts, etc., for use in constructing vessels, and be entitled to refund (T. D. 4519, 9047); preservatives and antifouling compounds and marine glue are materials entitled to the privilege of this section (T. D. 15254, 15560).

9. Where a vessel is undergoing both repair and a change of rigging from a ship to a bark, a refund on *wire rope* may be made if the article was used to supply the place of old worn-out rope; but rebate cannot be allowed if the article was used as new material for equipment necessitated by change of rigging (T. D. 2479).

10. Clippings, waste, &c., left from materials used in the construction of vessels are dutiable, unless used as *permanent ballast* on the vessel (T. D. 14760).

11. Where an article is withdrawn and the duties paid and is destroyed by fire before it is used for the purposes prescribed, no drawback can be allowed (T. D. 11008).

Articles for repair of certain vessels.

SEC. 8. That all articles of foreign production needed for the repair of American vessels engaged in foreign trade, including the trade between the Atlantic and Pacific ports of the United States, may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe. (*Formerly Section 2514 Revised Statutes; Section 2511 in Act March 3, 1883, and Section 9, Act October 1, 1890.*) See Sections 16 and 17, *Act June 26, 1884*, and Section 15, *Act June 26, 1886, supra.*

1. No indorsement of the amount of drawback claimed can be made under the vessel's register, in advance of final proof that the articles have been used in the repair of the vessel (T. D. 6542).

2. Credit on a warehouse bond for duties on materials alleged to have been used in repair cannot be allowed in the absence of an endorsement upon the register of the vessel (T. D. 2444, 2646).

3. Exchange of register for enrolment and license renders the metal upon which refund was allowed, liable to duty (T. D. 2595, 2646), but if the metal is found to be worn out and worthless, the duty will not be exacted (T. D. 8422), and if a portion of the metal is found not worn out or worthless, duties should be computed and exacted on such portion (T. D. 8715).

4. Where a vessel after being sheathed with metal with refund, is sold to foreign owners, the amount of refund must be collected, unless the collector is satisfied by evidence under oath that no contract, express or implied, was made before or at the time of the cancellation of the bonds, to sell the vessel to foreign owners (T. D. 4655, 7896).

5. Where a vessel sheathed with metal under rebate, is within a reasonable time remetaled in a foreign port, the indorsement of rebate on the vessel's register may be cancelled upon *satisfactory proofs of facts* (T. D. 4363).

6. The refund of duties paid on imported hemp, withdrawn from bond to be used in the manufacture of cordage, for the equipment of *American vessels*, is not in the nature of a drawback, and not subject to the retention applied to drawbacks (T. D. 1973).

7. *Paint* to be used exclusively on the ship's bottom while the vessel is in port is an article for *repair* and allowed rebate (T. D. 7199).

8. New copper brought by a foreign vessel for coppering her bottom while in a port of the United States, held to be dutiable (T. D. 8113).

9. A propeller shaft for use on a foreign vessel (T. D. 9962, 11629, 11659 11893), and a propeller wheel for a foreign vessel (T. D. 9135, G. A. 579), and iron castings for repair of a foreign vessel (T. D. 2787), all held to be dutiable.

10. Foreign articles imported for the repair of foreign vessels put into a port in the United States in a disabled condition, must pay duty (T. D. 1407).

11. Duties cannot be refunded without compliance with the regulations, so where certain *hemp* was withdrawn and manufactured into cordage and taken on board for repair of the vessel, but such repair was not made in port but was made on the voyage, no refund was allowed (T. D. 4469).

See note (1) to preceding section, and notes to title "Vessels" in the Schedule of Duties, page 549.

Bonded warehouses for manufacturing goods for export.

SEC. 9. That all articles manufactured in whole or in part of imported materials, or of materials subject to internal-revenue tax, and intended for exportation without being charged with duty and without having an internal-revenue stamp affixed thereto shall, under such regulations as the Secretary of the Treasury may prescribe, in order to be so manufactured and exported be made and manufactured in bonded warehouses similar to those known and designated in Treasury Regulations as bonded warehouses, class six: *Provided*, That the manufacturer of such articles shall first give satisfactory bonds for the faithful observance of all the provisions of law and of such regulations as shall be prescribed by the Secretary of the Treasury: *Provided further*, That the manufacture of distilled spirits from grain, starch, molasses or sugar, including all dilutions or mixtures of them or either of them, shall not be permitted in such manufacturing warehouses.

Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly therefrom or shall be duly laden for transportation and immediate exportation under the supervision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the requirements relating to revenue stamps.

Any materials used in the manufacture of such goods, and any packages, coverings, vessels, brands, and labels used in putting up the same may, under the regulations of the Secretary of the Treasury, be conveyed without the payment of revenue tax or duty into any bonded manufacturing warehouse, and imported goods may, under the aforesaid regulations, be transferred without the exaction of duty from any bonded warehouse into any bonded manufacturing warehouse; but this privilege shall not be held to apply to implements, machinery, or apparatus to be used in the construction or repair of any bonded manufacturing warehouse or for the prosecution of the business carried on therein.

No articles or materials received into such bonded manufacturing warehouse shall be withdrawn or removed therefrom except for direct shipment and exportation or for transportation and immediate exportation in bond under the supervision of the officer duly designated therefor by the collector of the port, who shall certify to such shipment and exportation, or ladening for transportation, as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation, and the name of the vessel. All labor performed and services rendered under these provisions shall be under the supervision of a duly

designated officer of the customs and at the expense of the manufacturer.

A careful account shall be kept by the collector of all merchandise delivered by him to any bonded manufacturing warehouse, and a sworn monthly return, verified by the customs officers in charge, shall be made by the manufacturers containing a detailed statement of all imported merchandise used by him in the manufacture of exported articles.

Before commencing business the proprietor of any manufacturing warehouse shall file with the Secretary of the Treasury a list of all the articles intended to be manufactured in such warehouse and state the formula of manufacture and the names and quantities of the ingredients to be used therein.

Articles manufactured under these provisions may be withdrawn under such regulations as the Secretary of the Treasury may prescribe for transportation and delivery into any bonded warehouse at an exterior port for the sole purpose of immediate export therefrom.

The provisions of Revised Statutes thirty-four hundred and thirty-three shall, so far as may be practicable, apply to any bonded manufacturing warehouse established under this Act and to the merchandise conveyed therein. (*This Section supersedes Section 10, Act October 1, 1890, which Section incorporated Section 3433 of the Revised Statutes.*)

1. Liquors made from imported materials and exported with benefit of drawback, may be re-imported and be entitled to the provisions of the statute (T. D. 6671, with opinion of the U. S. Attorney General.)
2. The mixture of distilled spirits and the use of the same as component materials of articles manufactured in bonded warehouses are not prohibited (T. D. 15253).
3. Special Regulations, T. D. 15442, 15611.

Prohibited importations.

SEC. 10. That all persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever for the prevention of conception or for causing unlawful abortion, or any lottery ticket or any advertisement of any lottery. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such

prohibited articles and the package in which they are contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as hereinafter prescribed, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: *Provided*. That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section. (*This Section supersedes and amends Section 11, Act October 1, 1890, which was formerly Section 2491 of the Revised Statutes and Section 2491 in Act March 3, 1883.*)

1. Any obscene book, whatever may be its general object or tendency, and in whatever language, is prohibited (T. D. 9039, 10364).
2. A gambling device, known as a faro box and lay-out held not to be prohibited (T. D. 8401).
3. When obscene articles are found among the personal effects of a traveler, the law attaches only to such of the contents as are themselves obscene (T. D. 7855).

SEC. 11. That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine of not more than five thousand dollars, or by imprisonment at hard labor for not more than ten years, or both. (*Formerly Section 2492 in Act March 3, 1883, and Section 12, Act October 1, 1890.*)

Proceedings under the two preceding sections.

SEC. 12. That any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the two preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal in the proper district, directing him to search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings,

which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error. (*Formerly Section 2492 Revised Statutes; Section 2493 in Act March 3, 1883, and Section 13, Act October 1, 1890.*)

Machinery imported for repairs—Free.

SEC. 13. That machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation. (*Formerly Section 2511 Revised Statutes; Section 2507 in Act March 3, 1883, and Section 14, Act October 1, 1890.*)

1. No other article than machinery can be admitted free for repair (T. D. 8114), and the article must be appraised at the port of first arrival, and must be exported from that port after repair (T. D. 3780). *Alterations* are considered in the light of repairs (T. D. 3505). Any old material remaining in the U. S. after the repair becomes dutiable (T. D. 3761).

2. The following articles have been held to be machinery within the meaning of the law: Surveyors' transits (T. D. 9566); screen plates used in the manufacture of paper (T. D. 3780); ordinary gas meters (T. D. 8125); clocks (T. D. 2440); telegraph instruments (T. D. 662); propeller or screw (T. D. 2255); sewing machines (T. D. 1951); watches (T. D. 11660); trucks and running gear of cars (T. D. 14465); bicycles (T. D. 15797). But such articles as soda water tanks (T. D. 2917), copper wire (T. D. 8772), musical instruments (T. D. 1951, 2432) are not entitled to the privileges of this section.

Discriminating duty on goods imported in vessels of countries not specially exempted.

SEC. 14. That a discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States; but this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any Act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in

vessels of the United States. (*Formerly Section 2502 Revised Statutes; Section 2501 in Act March 3, 1883, and Section 17, Act October 1, 1890.*)

This section is applicable to free as well as dutiable goods (G. A. 1809).

See Sections 4228 to 4232 Revised Statutes (*supra*) and T. D. 15610.

Importation confined to vessels of the United States or others herein provided for.

SEC. 15. That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws. (*Formerly Section 2497 Revised Statutes; Section 2497 in Act March 3, 1883, and Section 18, Act October 1, 1890.*) See Act February 8, 1881, *supra*, and Section 16 of this Act.

SEC. 16. That the preceding section shall not apply to vessels or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States. (*Formerly Section 2498 Revised Statutes; Section 2498 in Act March 3, 1883, and Section 19, Act of October 1, 1890.*)

Importation of neat cattle and hides of prohibited except where specially allowed.

SEC. 17. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of

the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this section into effect, or to suspend the same as herein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary. (*Formerly Section 2494 Revised Statutes; Section 2494 in Act March 3, 1883, and Section 20, Act October 1, 1890.*)

See Act August 30, 1890, Act March 3, 1893, *supra*; Circular of October 20, 1890, and T. D. 10286, 10639, 11262, 12873, 15278, 15607, 15609, 15624, 15648, 15650, 15663, 15765.

SEC. 18. That any person convicted of a willful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court. (*Formerly Section 2495 Revised Statutes; Section 2495, in Act March 3, 1883, and Section 21, Act October 1, 1890.*)

Re-importation of goods subject to Internal Revenue Tax.

SEC. 19. That upon the reimportation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported. (*Formerly Section 22, Act October 1, 1890, which Section incorporated Section 2500 Revised Statutes, and Section 2500 in Act March 3, 1883.*)

See notes to title "United States products returned" in the Schedule of Duties, pages 545 and 546.

For Internal Revenue Taxes on Cigars, see Sec. 4, Act March 3, 1883; on Manufactured Tobacco and Snuff, Section 30, Act October 1, 1890; and on Spirits, Section 48, Act August 28, 1894; see also Section 47, Act October 1, 1890, restricting reimportation of Wines.

Wrecked goods—When Free.

SEC. 20. That whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised free from the payment of any duty thereupon, but under such

regulations as the Secretary of the Treasury may prescribe. (*This Section supersedes Section 23, Act October 1, 1890, which was Section 2507 Revised Statutes, and Section 2504 in Act March 3, 1883.*)

1. The term "abandoned" means relinquishment without effort to recover, and not the technical abandonment as applied to insurance (T. D. 395).

2. An old boiler recovered from the wreck of a foreign vessel sunk for over two years in American waters was admitted free of duty (T. D. 4247).

3. See also Act of June 22, 1874, for wrecked goods sunk for not less than two years; see sections 2928, 3058 Revised Statutes and notes, (*supra*).

See title "Wrecked goods" and "Vessels" in the Schedule of Duties, pages 565 and 549.

Smelting and Refining imported ores and crude metals in Bonded Warehouses.

SEC. 21. That the works of manufacturers engaged in smelting or refining metals, or both smelting and refining, in the United States may be designated as bonded warehouses under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That such manufacturers shall first give satisfactory bonds to the Secretary of the Treasury. Oars [ores] or metals in any crude form requiring smelting or refining to make them readily available in the arts, imported into the United States to be smelted or refined and intended to be exported in a refined but unmanufactured state, shall, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer, be removed in original packages or in bulk from the vessel or other vehicle on which they have been imported, or from the bonded warehouse in which the same may be, into the bonded warehouse in which such smelting or refining, or both, may be carried on, for the purpose of being smelted or refined, or both, without payment of duties thereon, and may there be smelted or refined, together with other metals of home or foreign production: *Provided*, That each day a quantity of refined metal equal to the amount of imported metal smelted or refined that day shall be set aside, and such metal so set aside shall not be taken from said works except for transportation to another bonded warehouse or for exportation, under the direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their marks or otherwise, the quantity, the date of importation, and the name of vessel or other vehicle by which it was imported, with such additional particulars as may from time to time be required, shall be received by the collector of customs as sufficient evidence of the

exportation of the metal, or it may be removed under such regulations as the Secretary of the Treasury may prescribe, upon entry and payment of duties, for domestic consumption. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer. (*This Section supersedes Section 24, Act October 1, 1890.*)

Special Regulations in T. D. 10585, 10831, 10835, 11151, 11654, 15052, 15497, 15339, 15481, 15537.

Drawback on articles exported when manufactured wholly or in part of imported materials.

SEC. 22. That where imported materials on which duties have been paid are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties: *Provided*, That when the articles exported are made in part from domestic materials the imported materials, or the parts of the articles made from such materials, shall so appear in the completed articles that the quantity or measure thereof may be ascertained: *And provided further*, That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported shall, in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter, or agent shall in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe. (*Formerly Section 25, Act October 1, 1890.*)

1. *The nature of the drawback.*—The drawback under this section applies to articles "manufactured or produced" *wholly or in part* of imported materials, and the drawback is equal to the amount of the duties which was paid on the imported materials used. Any change in the duty on the material, which may be in force at the time of exportation does not affect the amount of drawback to be allowed (T. D. 10303, 10276, 15559).

The drawback does not include the additional duty under section 7, Act June 10, 1890, nor the discriminating duty under section 14, of this Act (T. D. 10459).

The limitation of time and amount applying to drawback under

sections 3016, 3017 Revised Statutes has no application to drawback under this section (T. D. 3541, 6748).

2. *The remedy* where drawback is refused by the Collector and Secretary of the Treasury, is by action in the Court of Claims directly against the United States. The Board of General Appraisers have no jurisdiction by protest or otherwise. (Campbell *vs.* U. S., 107 U. S. 407, cited in G. A. 2333).

3. *The drawback cannot be allowed* where it is impracticable to ascertain the quantity of imported material contained in the article exported (T. D. 14367).

4. *The materials used* do not necessarily have to be imported by the manufacturer using the same in order to be entitled to drawback. (T. D. 13033.)

5. *Attorneys* may act for shippers in matters of drawback and the goods of several manufacturers may be allowed in one entry by one attorney (T. D. 5056, 10705, 12874) and several preliminary entries made by the same party may be combined in one entry under regulations in T. D. 9272.

6. *A condition precedent* to the right of drawback is, an entry at the Custom House, official weighing, inspecting, and lading on the export vessel. But where *inspection* was omitted through no fault of the exporter drawback was allowed, upon filing the proper landing certificate (T. D. 5685, 7842, 8399).

7. Articles exported with drawback cannot be reimported, whether separately or as coverings of free goods, without payment of duty under first proviso of paragraph 387 (G. A. 2783) where exported without drawback, are entitled to free entry on return (T. D. 11813).

8. Beer intended for export with drawback must be manufactured in separate brewings and stored separately subject to inspection. The drawback on beer is not affected by the discontinuance of drawback of internal revenue tax on the exportation of fermented liquors (T. D. 7433, 10196).

9. The expense of ascertaining the amount of drawback cannot be exacted from the exporter. The Government is only entitled to the one per cent. retention (T. D. 9129).

10. A reascertainment of drawback after liquidation and payment cannot be permitted (T. D. 14016).

11. The following have been held *not manufactures*: Bending of imported plate glass, (T. D. 9622); tin plates cut into halves, (T. D. 8714); making boxes of imported shooks, (T. D. 9540, 9663); printing advertisements on imported fans, (T. D. 8658, 13256); wrapping imported burlap on hams and bacon, (T. D. 9366); imported bottles filled with domestic beer, (T. D. 10301, 13052); cutting imported bagging into suitable lengths and wrapping around bales of cotton, (T. D. 10422, 11947); resawing imported lumber, planing imported boards, sawing imported box shooks into certain lengths, (T. D. 7364); burlap cloth used as coverings, (T. D. 11618); parchment paper pasted in wooden lard pails (T. D. 12052); wool noils (T. D. 14350); strip tin, (T. D. 15461).

12. *Scrap* or *wastage* resulting from the manufacture of imported materials is not allowed drawback; for example, tin plate scraps, or "hacked tow" a wastage from handling raw flax, (T. D. 6662, 8537, 9173.)

Special regulations T. D. 12874, 13897, 13924, 13995, 14035, 14082, 14478, 14981, 15755.

License to Custom House Brokers, how issued.

SEC. 23. That the collector or chief officer of the customs at any port of entry or delivery shall issue a license to any reputable and competent person desiring to transact business as a custom-house broker. Such license shall be granted for a period of one year, and may be revoked for cause at any time by the Secretary of the Treasury. From and after the first day of August, eighteen hundred and ninety-four, no person shall transact business as a custom-house broker without a license granted in accordance with this provision; but this act shall not be so construed as to prohibit any importer from transacting business at a custom-house pertaining to his own importations.

The only matter to be determined before the license is granted is that the applicant shall be reputable and competent to transact business as a Custom House Broker. It is wholly immaterial whether the person advertises himself as a Custom House Broker, or whether he has other business and occupation (T. D. 15203).

Licenses extend only to port at which issued (T. D. 15271) and no fee is charged for the license (T. D. 15274).

Manufactures of convict labor not entitled to entry.

SEC. 24. That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labor shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized to prescribe such regulations as may be necessary for the enforcement of this provision.

Importations hereby prohibited may be immediately exported, at the option of importer, without payment of duty, otherwise the goods must be held under seizure (T. D. 11934).

Value of Foreign Coins—Proclaimed quarterly.

SEC. 25. That the value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint, and be proclaimed by the Secretary of the Treasury immediately after the passage of this Act and thereafter quarterly on the first day of January, April, July, and October in each year. And the values so proclaimed shall be followed in estimating the value of all foreign merchandise exported to the United States during the quarter for which the value is proclaimed, and the date of the consular certification of any invoice shall, for the purposes of this section, be considered the date of exportation: *Provided*, That the Secretary of the Treasury may order the reliquidation of any entry at a different

value, whenever satisfactory evidence shall be produced to him showing that the value in United States currency of the foreign money specified in the invoice was, at the date of certification, at least ten per centum more or less than the value proclaimed during the quarter in which the consular certification occurred. (*See note 1 to Section 2, Act June 10, 1890, and Section 2903 Revised Statutes, supra.*)

Cigars—Restrictions upon importation.

SEC. 26. That section twenty-eight hundred and four of the Revised Statutes be amended so as to read:

"SEC. 2804. No cigars shall be imported unless the same are packed in boxes of not more than five hundred cigars in each box; and no entry of any imported cigars shall be allowed of less quantity than three thousand in a single package; and all cigars on importation shall be placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected and a stamp affixed to each box indicating such inspection, and also a serial number to be recorded in the custom-house. And the Secretary of the Treasury is hereby authorized to provide the requisite stamps, and to make all necessary regulations for carrying the above provisions of law into effect."

See notes to Section 2804 Revised Statutes, *supra*.

Income Tax.

SECTIONS 27 to 37, inclusive, relating to the Income Tax, decided to be unconstitutional by the U. S. Supreme Court.

Internal Revenue Tax on Playing Cards.

SEC. 38. That on and after the first day of August, eighteen hundred and ninety-four, there shall be levied, collected, and paid, by adhesive stamps, a tax of two cents for and upon every pack of playing cards containing not more than fifty-four cards, manufactured and sold or removed, and also upon every pack in the stock of any dealer on and after that date; and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall make regulations as to dies and adhesive stamps.

SECTIONS 39 to 45, inclusive, relate to method of collecting tax on playing cards.

Internal Revenue Tax on imported Playing Cards in addition to the import duty.

SEC. 46. That the tax on playing cards shall be paid by the manufacturer thereof. Every person who offers or exposes for sale playing cards, whether the articles so

offered or exposed are of foreign manufacture and imported or are of domestic manufacture, shall be deemed the manufacturer thereof, and subject to all the duties, liabilities, and penalties imposed by law in regard to the sale of domestic articles without the use of the proper stamps denoting the tax paid thereon, and all such articles of foreign manufacture shall, in addition to the import duties imposed on the same, be subject to the stamp tax prescribed in this Act.

SEC. 47. Relates to collection of unpaid stamp tax.

Internal Revenue Tax on Distilled spirits.

SEC. 48. That on and after the passage of this Act there shall be levied and collected on all distilled spirits in bond at that time, or that have been or that may be then or thereafter produced in the United States, on which the tax is not paid before that day, a tax of one dollar and ten cents on each proof gallon, or wine gallon when below proof, and a proportionate tax at a like rate on all fractional parts of such proof or wine gallon: *Provided*, That in computing the tax on any package of spirits all fractional parts of a gallon, less than one-tenth, shall be excluded. * * * * *

Internal Revenue.

SECTIONS 49 to 69, inclusive, relate solely to Internal Revenue.

**Amendment to Act of June 20, 1876, relating to
Custom-house bonds.**

SEC. 70. That the Act of June twentieth, eighteen hundred and seventy-six (Nineteenth United States Statutes, page sixty), be amended by inserting after the words "imported into the United States by such firm or partnership" the following: "Or for any other purpose connected with the general transaction of business at any custom-house."

See notes to Act June 26, 1876, *supra*.

Repeal of Section 8 of the Act of October 1, 1890.

SEC. 71. That section three of an Act approved October first, eighteen hundred and ninety, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," is hereby repealed; but nothing herein contained shall be held to abrogate, or in any way affect such reciprocal commercial arrangements as have been heretofore made and now exist between the United States and foreign countries, except where such arrangements are inconsistent with the provisions of this Act.

**Repealing provision—Existing rights, liabilities,
&c., not affected.**

SEC. 72. All Acts and parts of Acts inconsistent with the provisions of this Act are hereby repealed, but the repeal of existing laws or modifications thereof embraced in this Act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made. Any offenses committed and all penalties or forfeitures or liabilities incurred prior to the passage of this Act under any statute embraced in or changed, modified, or repealed by this Act may be prosecuted or punished in the same manner and with the same effect as if this Act had not been passed. All Acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in or modified, changed, or repealed by this Act shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this Act, may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed: *And provided further*, That nothing in this Act shall be construed to repeal the provisions of section three thousand and fifty-eight of the Revised Statutes as amended by the Act approved February twenty-third, eighteen hundred and eighty-seven, in respect to the abandonment of merchandise to underwriters or the salvors of property, and the ascertainment of duties thereon.

Trusts, &c., in restraint of import trade declared void.

SEC. 73. That every combination, conspiracy, trust, agreement, or contract is hereby declared to be contrary to public policy, illegal, and void, when the same is made by or between two or more persons or corporations either of whom is engaged in importing any article from any foreign country into the United States, and when such combination, conspiracy, trust, agreement, or contract is intended to operate in restraint of lawful trade, or free competition in lawful trade or commerce, or to increase the market price in any part of the United States of any article or articles imported or intended to be imported into the United States, or of any manufacture into which such imported article enters or is intended to enter. Every person who is or shall hereafter be engaged in the im-

portation of goods or any commodity from any foreign country in violation of this section of this Act, or who shall combine or conspire with another to violate the same, is guilty of a misdemeanor, and, on conviction thereof in any court of the United States, such person shall be fined in a sum not less than one hundred dollars and not exceeding five thousand dollars, and shall be further punished by imprisonment, in the discretion of the court, for a term not less than three months nor exceeding twelve months.

SEC. 74. That the several circuit courts of the United States are hereby invested with jurisdiction to prevent and restrain violations of section seventy-three of this Act; and it shall be the duty of the several district attorneys of the United States, in their respective districts, under the direction of the Attorney-General, to institute proceedings in equity to prevent and restrain such violations. Such proceedings may be by way of petitions setting forth the case and praying that such violations shall be enjoined or otherwise prohibited. When the parties complained of shall have been duly notified of such petition the court shall proceed, as soon as may be, to the hearing and determination of the case; and pending such petition and before final decree, the court may at any time make such temporary restraining order or prohibition as shall be deemed just in the premises.

SEC. 75. That whenever it shall appear to the court before which any proceeding under the seventy-fourth section of this Act may be pending, that the ends of justice require that other parties should be brought before the court, the court may cause them to be summoned, whether they reside in the district in which the court is held or not; and subpoenas to that end may be served in any district by the marshal thereof.

SEC. 76. That any property owned under any contract or by any combination, or pursuant to any conspiracy (and being the subject thereof) mentioned in section seventy-three of this Act, and being in the course of transportation from one State to another, or to or from a Territory, or the District of Columbia, shall be forfeited to the United States, and may be seized and condemned by like proceedings as those provided by law for the forfeiture, seizure, and condemnation of property imported into the United States contrary to law.

SEC. 77. That any person who shall be injured in his business or property by any other person or corporation by reason of anything forbidden or declared to be unlawful by this Act may sue therefor in any circuit court of the

United States in the district in which the defendant resides or is found, without respect to the amount in controversy, and shall recover threefold the damages by him sustained, and the cost of suit, including a reasonable attorney's fee.

Received by the President August 15, 1894.

[Note by the Department of State.—The foregoing act having been presented to the President of the United States for his approval, and not having been returned by him to the house of Congress in which it originated within the time prescribed by the Constitution of the United States, has become a law without his approval.]

ACT OF DECEMBER 15, 1894.

AN ACT to enable the Secretary of the Treasury to remit or mitigate fines, penalties, and forfeitures.

The act amends Section 5294 of the Revised Statutes, *supra*, which see, as amended.

ACT OF FEBRUARY 11, 1895.

AN ACT changing the name of Georgetown, in the District of Columbia, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act all that part of the District of Columbia embraced within the bounds and now constituting the city of Georgetown, as referred to in said acts of February twenty-first, eighteen hundred and seventy-one, and June twentieth, eighteen hundred and seventy-four, shall no longer be known by the name and title in law of the city of Georgetown, but the same shall be known as and shall constitute a part of the city of Washington, the Federal Capital; and all general laws, ordinances, and regulations of the city of Washington be, and the same are hereby, extended and made applicable to that part of the District of Columbia formerly known as the city of Georgetown; and all general laws, regulations, and ordinances of the city of Georgetown be, and the same are hereby, repealed; that the title and existence of

said Georgetown as a separate and independent city by law is hereby abolished, and that the Commissioners of the District of Columbia be, and they are hereby, directed to cause the nomenclature of the streets and avenues of Georgetown to conform to those of Washington so far as practicable. And the said Commissioners are also directed to have the squares in Georgetown renumbered, so that no square shall hereafter bear a like number to any square in the city of Washington: *Provided*, That nothing in this Act shall operate to affect or repeal existing law making Georgetown a port of entry, except as to its name.

ACT OF JANUARY 8, 1895.

AN ACT to exempt the articles of foreign exhibitors at the Portland Universal Exposition, at Portland, Oregon, from the payment of duties.

Whereas there will be held in the city of Portland, and county of Multnomah, State of Oregon, from and after December first, eighteen hundred and ninety-four, an exposition to be known as the Portland Universal Exposition, in which foreign nations and foreign exhibitors have been invited and have agreed to participate: Therefore

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all articles which shall be imported from foreign countries for the sole purpose of exhibition at said exposition, upon which there shall be a tariff or customs duty, shall be admitted free of payment of duty, customs fees, or charges, under such regulations as the Secretary of the Treasury shall prescribe; and all articles which have been imported from foreign countries and which have been on exhibition at the World's Columbian Exposition at Chicago, or which have been on exhibition at the California Mid-winter International Exposition, or at the Interstate Fair at Tacoma, Washington, upon which there is a tariff or customs duty and which have been heretofore admitted free of the payment of duty, customs fees, or charges, may, under regulations prescribed by the Secretary of the Treasury, be transferred to the city of Portland, in the State of Oregon, for the sole purpose of exhibition at said exposition.

SEC. 2. That it shall be lawful at any time during such exposition to sell for delivery at the close of the exposition

any of the goods or property imported for, and actually on exhibition in the exposition buildings or on its grounds, subject to such regulations for the security of the revenue and for the collection of import duties as the Secretary of the Treasury shall prescribe: *Provided*, That all such articles when sold or withdrawn for consumption in the United States shall be subject to the duty, if any, imposed upon such articles by the revenue laws in force at the date of sale; and all penalties prescribed by law shall be enforced and applied against such articles and against the persons who may be guilty of any illegal sale or withdrawal thereof.

SEC. 3. That all of the provisions of public resolution numbered thirty, entitled "Joint Resolution authorizing foreign exhibitors at the World's Columbian Exposition to bring to this country foreign laborers from their respective countries for the purpose of preparing for and making their exhibits," approved August fifth, eighteen hundred and ninety-two, are hereby extended to and made applicable to said Portland Universal Exposition to the same extent as if said exposition was therein specifically named.

JOINT RESOLUTION OF MARCH 1, 1895.

Joint Resolution in reference to the free zone along the northern frontier of Mexico and adjacent to the United States.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and is hereby, authorized and directed to suspend the operation of section three thousand and five of the Revised Statutes, in so far as the same permits goods, wares, and merchandise to be transported in bond through the United States into the free zone of Mexico, so long as the Mexican free-zone law exists: *Provided*, That nothing herein contained shall be construed so as to prevent the transportation of merchandise in bond to be delivered at points in the territory of Mexico beyond the limits of said free zone.

This resolution does not interfere with warehousing or transportation of merchandise with examination and withdrawals for exportation to any part of Mexico. It simply repeals transit privilege for goods to free zone. (T. D. 15760). Sections 3002, 3003 and 3004 Revised Statutes, *supra*, now govern the exportation of goods in bond to Mexico (T. D. 15771, 15792).

ACT OF MARCH 2, 1895.

AN ACT to amend forty-nine hundred and sixty-five (chapter three) title sixty, of the Revised Statutes of the United States, relating to Copyrights.

The act amends Section 4965 of the Revised Statutes, *supra*, which see, as amended.

ACT OF MARCH 2, 1895.

AN ACT making appropriations for the Department of Agriculture for the fiscal year ending June thirtieth, eighteen hundred and ninety-six. .

Inspection of Cattle and Meats for Exportation.

SEC. 1. * * * * *Provided* That Section two of the Act entitled "An Act to provide for the inspection of live cattle, hogs, and the carcasses and products thereof which are the subject of interstate commerce, and for other purposes," approved March third, eighteen hundred and ninety-one, be amended to read as follows:

SEC 2. That the Secretary of Agriculture shall also cause to be made a careful inspection of all live cattle, the meat of which, fresh, salted, canned, corned, packed, cured, or otherwise prepared, is intended for exportation to any foreign country, at such times and places, and in such manner as he may think proper, with a view to ascertain whether said cattle are free from disease, and their meat sound and wholesome, and may appoint inspectors who shall be authorized to give an official certificate clearly stating the condition in which such cattle and meat are found, and no clearance shall be given to any vessel having on board any fresh, salted, canned, corned, or packed beef being the meat of cattle killed after the passage of this Act for exportation to and sale in a foreign country from any port in the United States until the owner or shipper shall obtain from an inspector appointed under the provisions of this Act a certificate that said cattle were free from disease and that their meat is sound and wholesome. (*See Section 1, Act August 30, 1890, and Act March 3, 1891, supra*)

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RULES FOR THE CLASSIFICATION OF MERCANDISE.

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Classification under Sec. 3, Act Aug. 28, 1894.

(1) Text of Section 3.

“That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not enumerated or provided for in this Act, a duty of ten per centum ad valorem; and on all articles manufac-

tured, in whole or in part, not provided for in this Act, a duty of twenty per centum ad valorem."

(2) **What constitutes a manufacture.** To constitute a manufacture there must be a transformation; mere labor bestowed upon an article, either by hand or by mechanism, does not make the article necessarily a manufactured article, within the meaning of that term as used in the tariff laws, unless it has progressed so far that a transformation ensues, and the article becomes commercially known as another and a different article from that in which it began its existence, and having a distinctive name, character or use, capable of being used, and designed to be used in ordinary life. (*Hartranft vs. Wiegman*, 121 U. S., 609, cited in G. A. 63; *Seeberger vs. Castro*, 153 U. S., 34, cited in T. D. 14913, applied in *Ehrhardt vs. Hahn*, C. C. A., 55 Fed. Rep., 273; G. A. 63, 446, 1447, 1518, 2343, 2427, 2461, 2509, 2523, 2528, 2590, 2785, 2788, 2793, 2802.)

In the case of *Seeberger vs. Castro*, *supra* (decided April 16, 1894), the court collated leading cases defining "manufactures," and announced the following rules as a test whether an article is a manufacture: "A manufacture may be defined as the process of making anything by art or of reducing materials into a form fit for use by the hand or by machinery; and it seems to imply a proceeding wherein the object or intention of the process is to produce the article in question. The residuum or refuse of various kinds of manufactories is more or less valuable for certain purposes, and may be and often is, the subject of sale; but it is not expected that the skill and attention of the manufacturer are to be devoted to the quality of the refuse materials. This is not the object of the process, and its quality is wholly subordinate and disregarded when attention to it would interfere with the most profitable mode or material to be used in the process which is the main object of the manufacture."

These "tests" were applied in the case last cited to certain tobacco scraps, the clippings from the ends of cigars, and pieces broken from the tobacco in process of manufacturing cigars, and not fit for any use in the condition imported, but intended to be converted into cigarettes and smoking tobacco, and the article was held to be an unmanufactured article, and that to speak of it as "partly manufactured" and deduce a contention therefrom, was simply to assume the question at issue. (*Seeberger vs. Castro*, *supra*.)

In the case of *Sheldon vs. U. S.* (55 Fed. Rep., 818, decided February 11, 1893) the Circuit Court of Appeals

held that certain tobacco scraps similar in description and the use to which they were applied, to those passed upon in Seeberger vs. Castro, *supra*, were classed as "tobacco manufactured" under paragraph 244 of the Act of October 1, 1890, for "Tobacco manufactured, of all descriptions."

In the case of The Standard Varnish Works vs. U. S. (59 Fed. Rep., 456, decided January 12, 1894, cited in G. A. 2590) the Circuit Court of Appeals passed upon certain *candle tar*, a residuum or by-product in the manufacture of candles, which was *held* to be a manufactured article. The Court said: "The article is commercially known by various names * * * and is used in the arts. It is not in itself a raw material; it is not found in nature; and although something left over in the manufacture of candles it is no longer either the tallow, or the animal greases or the palm oil which were subjected to a manufacturing process in order to obtain the stearine for candles. It has been transformed by that very process. It has become something different from what it was before, in character, in substance, in name, and use. It is chemically a new body, a new creation, entirely distinct from what existed before, and as it has become such by a process of manufacture, it is a manufactured article. The process of distillation * * * is apparently not undertaken with the intention thereby to obtain this new article. The process has thus resulted in these new products neither of which existed."

The Board of General Appraisers have followed the rule enunciated in The Standard Varnish Works vs. U. S., *supra*, in the following cases:—

Certain *Hydrated oxide of iron*, a by-product used for the purpose of purifying gas, was held a manufactured article (G. A. 2590).

Certain *Bitumen*, a residuum from the distillation of petroleum, held a manufactured article (G. A. 2788).

Certain *Ammoniacal gas liquor*, one of the resulting products produced in the destructive distillation of coal in the manufacture of illuminating gas. The liquor being afterwards subjected to a process of purification and concentration, held to be a manufactured article. In this case the Board said: "If we were to hold this liquor to be a non-enumerated unmanufactured article, there would be no logical escape from the conclusion that the fractional distillates of coal tar, of which there are many, are also non-enumerated unmanufactured articles; while this liquor is not the principal object of the distillation of coal, in this case it is a valuable product. * * * It is immaterial whether the article is a by-product of the main product sought after in the distillation of coal. It is an article

entirely distinct from coal, and has become such by a process of manufacture, the same as *candle tar*." (G. A. 2893.)

In the case of Murphy vs. Arnson (96 U. S., 134) it was said, "that, '*Manufactures of metals*' obviously refers to manufactured articles in which metals form a component part. When we speak of manufactures of wood, of leather, or of iron, we refer to articles that have those substances especially for their component parts, and to articles in which they have lost their form entirely, and have become the chemical ingredients of new forms. The fact that the identity of the original article or articles is lost, and that a new form or a new character is assumed, is not material in determining whether, within the popular idea, as embodied in the customs acts, the article in question is a manufacture from its original elements."

(8) Examples of manufactured and unmanufactured articles.

Manufactured: So-called condensed "weiss bier" (T. D. 8876); So-called carbon blocks or plates for electric batteries (T. D. 8777); Plumbago stove polish (T. D. 6403); Stearine or candle tar (G. A. 2431); So-called starch waste used as sizing or glue (T. D. 6949); Roasted corn (T. D. 7071); Quillpens (T. D. 10394); Antimony ore, ground (G. A. 1910); Azo benzole, dye color (T. D. 5593); Bass, manufactured (G. A. 1510); Bean sticks (G. A. 2376); Feather beds (G. A. 1169); Biscuits, cakes, and crackers (T. D. 14469, G. A. 2989); Bran and mill feed (T. D. 4235); Buckwheat flour (T. D. 6156); Cherries in brandy (G. A. 2864); Chestnut flour (G. A. 722); Cotton seed meal (G. A. 2977); Extract of juniper berries (G. A. 2453); Imitation of Farina (T. D. 4443); Fish wax (T. D. 6263); Fruit juice, non-alcoholic (G. A. 2078, 2453); Grass and flowers, dyed (G. A. 977, 2109, 2562); Maple syrup (G. A. 828); Plum pudding (T. D. 8533); Horn pith sizing (G. A. 349); Rosin, in blocks, prepared for violins (G. A. April 30, 1895); Quill tooth picks (G. A. 384); Talc, ground (G. A. 1196); Wafers or crackers, edible (G. A. 2989); Yam flour (G. A. 2700).

Raw or unmanufactured: Ant eggs baked to destroy life to make bird food (T. D. 4157); Elastican, a vegetable exudation, concentrated (T. D. 4807); Deer carcasses (T. D. 2325); Raspberry vinegar (G. A. 1616); Ammoniacal gas liquor (G. A. 2893); Species of quartz, cut, ground and polished (G. A. 2939); Oxygen gas (T. D. 10159); Fresh fish (T. D. 15479); Frogs, not alive. (T. D. 10270); Veal (T. D. 13409); Venison (T. D. 2325, 7202); Saw dust (T. D. 4889); Tiger's claws (T. D. 9635).

Classification under Sec. 4, Act Aug. 28, 1894.

(4) Text of Section 4.

First provision—Classification of a non-enumerated article by similitude to any one article enumerated.

“That each and every imported article, not enumerated in this Act, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this Act as chargeable with duty shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned;”

Second provision—Classification of a non-enumerated article by similitude to two or more articles enumerated.

“And if any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable there shall be levied on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty;”

Third provision—Classification by component material of chief value,

“and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value;”

Fourth provision—Meaning of “component material of chief value,”

“and the words “component material of chief value,” wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article.”

Fifth provision—

“If two or more rates of duty shall be applicable to any imported article it shall pay duty at the highest of such rates.”

(5) Classification by similitude. If an article is found not enumerated, the first inquiry is whether it bears a *similitude* to an enumerated article as chargeable with duty, either in material, quality, texture, or the use to which it may be applied, if it does, and the similitude is substantial, it is to

be deemed the same and classified accordingly (Arthur vs. Fox, 108 U. S., 125).

The similarity required is a similarity in product, in adaptation to uses, and in uses, even though it may be classed as different articles. The statute does not contemplate that the goods shall be in all respects the same. It is intended to embrace goods like, but not identical with other goods (Greenleaf vs. Goodrich, 101 U. S., 283).

(6) Classification by "component material of chief value." To place articles among those designated as *enumerated* it is not necessary that they should be specifically mentioned. It is sufficient if they are designated in the law in any way to distinguish them from other articles. (Arthur vs. Butterfield, 125 U. S., 77, affirmed in Junge vs. Hedden, 146 U. S., 238.)

Where articles are provided for in the tariff act according to *component materials* such articles are enumerated (G. A. 1392).

The following words have been held to sufficiently designate articles to render them *enumerated*, and exclude them from classification under the similitude clause of this section as defined in Rule 5, *supra*: "Manufactures of which steel is a component part," (Arthur vs. Butterfield, *supra*); "All manufactures of wool of every description made wholly or in part of wool"; "All goods made of silk, or of which silk is the component material of chief value" (Hartranft vs. Meyer, 135 U. S., 237); "Composed wholly or in part of worsted" (Seeburger vs. Cahn, 137 U. S., 95); "Manufactures of paper, or of which paper is a component material" (Liebenroth vs. Robertson, 144 U. S., 35); "Manufactures composed wholly of cotton," or even "Manufactures of cotton," (Mason vs. Robertson, 144 U. S., 40); "All chemical compounds and salts by whatever name known" (Junge vs. Hedden, 146 U. S., 238).

By the act of March 3, 1883, Section 2499 of the Revised Statutes, was changed in regard to "articles manufactured from two or more materials," a change by which, instead of making the duty depend on the highest rate at which any component part is chargeable, it is made to depend on the highest rate at which the "component material of chief value" is chargeable; and although Section 2499 refers, at least in its main provision, solely to non-*enumerated* articles, yet the change made shows the intent of Congress in reference to goods *enumerated* (Hartranft vs. Meyer, 135 U. S., 237, affirmed in Liebenroth vs. Robertson, 144 U. S., 35), and the change made has been re-enacted in the Act of 1890 and in the present Act of 1894.

In the case of Hartranft vs. Meyer, *supra*, effect was given to the change made in Section 2499, Revised Statutes.

by the Act of 1883. The question in that case was whether certain cloth composed partly of silk, partly of cotton and partly of wool, silk being the "*component material of chief value*," should be classified under the provision for, "all manufactures of wool of every description, made wholly or in part of wool, not specially enumerated or provided for in this act," or be classed as "goods, wares, and merchandise not specially enumerated or provided for in this Act, made of silk, or of which silk is the component of chief value." It was HELD, that as the words, "not specially enumerated or provided for," are found in each provision, the case came under the rule in *Solomon vs. Arthur* (102 U. S., 208), and neither description was absolute or exclusive, but the goods came under the description or enumeration of either provision, that either would be sufficient in the absence of the other; that the language, "made wholly or in part of wool," was more *general* in its character, reaching to all manufactured articles of which any portion is wool; while the language, "made of silk, or of which silk is the '*component material of chief value*,'" was *narrower and more limited*, and the article should be classified under the latter provision for silk, which was the "*component material of chief value*."

In the case of *Liebenroth vs. Robertson*, *supra*, the question was whether photographic albums made of paper, leather and metal, paper being the "*component material of chief value*," should be classified as "manufactures and articles of leather or of which leather shall be a component part," or as "manufactures of paper or of which paper is the '*component material of chief value*, not specially enumerated or provided for.'" It was HELD, that the article was assessable with equal propriety under the one clause or the other; the rule in *Hartranft vs. Meyer* was applied and the article classified under the latter provision, as "a manufacture of paper or of which paper is the '*component material of chief value*'."

In the case of *United States vs. Manassee* (56 Fed. Rep. 828) the Circuit Court of Appeals followed the rule in *Liebenroth vs. Robertson*, *supra*.

In the case of *Bister et. al. vs. United States* (59 Fed. Rep., 452) the Circuit Court of Appeals distinguished the case of *Hartranft vs. Meyer*, *supra*. The question there was whether certain "*gloria cloth*," which is similar in description and character to women's and children's dress goods, and composed of silk and worsted, silk being the "*component material of chief value*," should be classified as a "manufacture of silk or of which silk is the component material of chief value, not specially enumerated or provided for" or should be classified as "women's and children's dress goods * * * and goods of similar

description and character, composed wholly or in part of wool, worsted * * * not specially provided for." It was HELD, that the latter was a more specific description, that when the two provisions are read together the former is interpreted as including all manufactures of which silk is the component material of chief value, except those similar to women's and children's dress goods, and the article was classified under the first provision as "women's and children's dress goods * * * and goods of similar description and character," as a narrower term of enumeration. The Court said "It seems hardly debatable that if one provision of a tariff Act should prescribe a duty on wearing apparel, and another on all manufactures of which silk is a material of chief value, the former would supply the proper classification for an article of wearing apparel made of silk. The case falls within the general rule that, a specific name or description prevails over a general term although it embraces it broadly. "The general must give way to the particular."

In Boyd's Case (55 Fed. Rep., 599) the same Court held that the term "articles of wearing apparel" was a more specific enumeration than "articles made wholly or in part of lace."

The Board of General Appraisers (G. A. 2847) followed the rules laid down in Bister vs. U. S., *supra*, and Robertson vs. Glendennings (132 U. S., 158). The question before the Board was, whether certain *shawls* composed partly of wool and partly of cotton, the cotton being the "component material of chief value" and commercially known as "*wool-n shawls*," should be classified as "woolen or worsted shawls made in part of wool or worsted not specially provided for," or should be classified as "wearing apparel composed of cotton, or of which cotton is the component material of chief value," and the article was classified under the former provision as "woolen or worsted shawls * * *" as the narrower and more specific designation, the word "*shawls*" being denominative and not merely descriptive, and therefore must prevail over the mere general descriptive term "wearing apparel of which cotton is the component material of chief value."

In the case of Seeberger vs. Schlesinger (152 U. S., 581, affirming Arthur vs. Sussfield, 96 U. S., 128), the question was whether certain shell covered opera glasses, composed of shell, metal and glass, shell being the "component material of chief value," should be classified under the provision for "shells, whole or parts of, manufactured," or be classified as "manufactures, articles, or wares, composed wholly, or in part of metal," and it was HELD, that the article could not properly be included within the first phrase at all, as the clause was obviously intended to

apply to articles made entirely, or nearly so, of shell, and not to articles of which shell was a mere component, though perhaps the most valuable part, that in view of the fact, while metal is not the "component material of chief value," it is a substantial part of the finished glasses and the framework upon which the lenses and shell are mounted, the article should not be classified as articles manufactured of two or more materials under Section 4, but should be classified as a manufacture of metal. The Court said: "We do not wish to be understood as holding that, if the metal be a mere incident or an immaterial part of the completed article, as, for instance, the screws or knobs upon an article of household furniture, or the buttons upon an article of clothing, such articles should be classified as manufactures in part of metal, but where, as in this case, they form a necessary and substantial part of the article, we think this clause should determine their classification. Particularly is this so in view of the fact that opera glasses are frequently made of glass and metal alone, or with an outer covering of leather, which would form an inconsiderable part of the total expense."

The value of a component material is determined, as provided in the statute, by its value as found in the article. For example, certain jewelry cases made of wood, covered with silk and cotton velvet, and lined with satin, were classified as "manufactures of which *wood* is the component material of chief value" (G. A. 2313).

(7) **Priority of the provisions of this section.** In the classification of articles this section has priority in order of application over Section 3, *supra*, and the conditions named in this Section must be exhausted before resort can be had to Section 3. (G. A. 417, 1152.)

General Rules for Classification.

(8) **Interpretation of Revenue Statutes.** It is a general rule, in the interpretation of all statutes fixing duties on imports, not to extend their provisions by implication beyond the clear import of the language used, or to enlarge their operation so as to embrace matters not specially pointed out, although standing upon a close analogy. In every case, therefore, of doubt, such statutes are construed most strongly against the government, and in favor of the citizen or importer. This is the uniform doctrine of the authorities. (Hartranft vs. Weigmann, 121 U. S. 615, followed in U. S. vs. Davis, C. C. A., 54 Fed. Rep. 147; Rice vs. U. S., C. C. A., 53 Fed. Rep., 910; Henderson vs. U. S., C. C. A., 66 Fed. Rep., 55.)

The statute should be interpreted according to gram-

matical sense of the words in which the statute is expressed. Whenever the intention of the legislature can be discovered from the words employed, in view of the subject matter and the surrounding circumstances, it ought to prevail, unless it lead to absurd and irrational conclusions. The Court cannot change or add words unless the reason for so doing is very cogent. It cannot substitute for the clear expressions which Congress has actually used, other expressions, which the Court think Congress ought to have used (*Kohlsaat vs. Murphy*, 96 U. S., 160; *Rice vs. U. S.*, C. C. of Appeals, 53 Fed. Rep., 910; *In re Downing*, C. C. of Appeals, 56 Fed. Rep., 474, G. A. 2999) or as said by the Court in *Merritt vs. Welsh* (104 U. S., 694) "it is better to submit to a temporary inconvenience than to set the laws all afloat by laying down a canon of construction which leaves the plain words and seeks to spell, or guess at, the supposed intent of the legislature, contrary or supplementary to that which is clearly embodied in the words it has used. If experience shows that Congress acted under a mistaken impression, that does not authorize the Treasury Department, or the Courts, to take the part of legislative guardians, and, by construction to make new laws which they imagine Congress would have made had it been properly informed."

"The adjudication in the case of *Church vs. U. S.* (143 U. S., 457) is frequently cited where the effort is to induce the Court to legislate, and substitute its own notions of what the law should be. We do not understand, however, that it sanctions any new rules of statutory interpretation" (*In re Downing*, *supra*).

"The rule of construction should be, as far as is practicable, uniform and not easily disturbed by exceptions, and where a construction makes apparent a lack of symmetry in rates of duty, the Courts cannot attempt to adjust into symmetry the various provisions of a statute which must include many details, by creating exceptions to a well-settled, and, on the whole, satisfactory rule of interpretation" (*In re Clafflin & Co.*, C. C. A., 52 Fed. Rep., 121).

Titles to schedules of the tariff acts are intended merely as general suggestions, as to the character of the articles included therein, and not as technically accurate definitions of them (*Hollander vs. Magone*, 149 U. S., 586).

Punctuations are of no controlling importance in the construction of a provision of a statute (G. A. 325, 806, citing *Hammock vs. Loan Co.*, 105 U. S., 77. See *In re Schilling*, C. C. A., 53 Fed. Rep., 88).

Repeal by implication. The settled rule is, that the former statute must be construed to be repealed only so far as it is repugnant to or irreconcileable with the later one, or where the new law is intended as a revision of

the whole subject under legislative consideration, and consequently as a substitute for the old law previously existing. And especially is the rule applied with great strictness to our system of revenue laws, the provisions of which are known to be very complicated. Unless the repugnancy between two revenue statutes is clear and positive, so as to leave no doubt as to the intent of the law maker to alter or repeal previous legislation, both laws will be upheld by the Courts (U. S. vs. sixty-seven packages of merchandise, 17 How., 85, cited in G. A. 49; U. S. vs. Clafin, 97 U. S., 546, cited in G. A. 420).

(9) **Department Decisions.** An unbroken line of Treasury Department rulings, extending over a period of twenty-two years upon the classification of a certain imported article, is such a "long acquiescence" as to be controlling (G. A. 396).

(10) **Board of General Appraisers' Decisions.** It is not advisable that an existing practic in the classification of an imported article should be changed on account of decisions of the Board of General Appraisers in analogous cases, but such decisions should be applied only to articles identical with those covered thereby, inasmuch as otherwise it would be impracticable to secure a uniform practice at the several ports (T. D. 15098).

(11) **Acts in pari materia** are undoubtedly to be construed with reference to each other. If a special meaning were attached to certain words in a prior tariff act, it would be presumed that Congress intended that they should have the same signification when used in a subsequent act in relation to the same subject matter, but this presumption is not conclusive (Arthur vs. Lahey, 96 U. S., 117; Greenleaf vs. Goodrich, 101 U. S., 281; Maddock vs. Magone, 152 U. S., 372).

(12) **Rule of noscitur a sociis.** Articles grouped together are to be deemed to be of a kindred nature and of kindred materials, unless there is something in the context which repels that inference (Adams vs. Bancroft, 2 Sumn., U. S., 384; Beuttell vs. Magone, 157 U. S., 159).

(13) **Conflicting provisions in statutes.** Where clauses of a statute appear to conflict, any reasonable mode of construction should be adopted which will make the provisions harmonious, and give effect to the legislative intention declared in each (G. A. 325.) And where two provisions are directly repugnant, the earliest stands impliedly repealed by the latter, and the last prevails (G. A. 325, citing Powers vs. Barney, 5 Blatchf., 202).

(14) **The collector to classify the merchandise.** (See also Sections 2910, 2911, 2912, Revised Statutes, *supra*.) It

is the duty of the collector to classify the merchandise, and while the opinion of the appraiser may be considered, it must not control if contrary to the collector's conclusions (T. D. 7113), and the decisions of the Board of General Appraisers should not be applied in merely analogous cases, but in those identical with that covered by such decision (T. D. 15098).

(15) **Classification determined as of date of the Act.** The classification of the goods is to be determined as of the date the Act was passed, and according to the actual character and condition of the article when imported. The use of the article and method of manufacture arising after the passage of an Act, or the purpose for which the article is now imported, or the use to which it will be ultimately put, are not to be considered (Roseman vs. Hedden, 145 U. S., 561; U. S. vs. Schoolling, 146 U. S., 76; Cadwalader vs. Zeh, 151 U. S., 171; U. S. vs. Wotton, C. C. A., 53 Fed. Rep., 344; In re Von Blankensteyn, C. C. A., 56 Fed. Rep., 474).

The fact that at the date of the Act, goods of a certain kind had not been manufactured, does not withdraw them from the class to which they belong, when the language of the statute clearly and fairly includes them (Newman vs. Arthur, 109 U. S., 132).

(16) **Classification by Commercial Designation.** It is a cardinal rule of the Supreme Court that, in fixing the classification of goods for the payment of duties, the name or designation of the goods is to be understood in its known commercial sense, and that their denomination in the market when the law was passed will control their classification without regard to their scientific designation, the material of which they may be made, or the use to which they may be applied (American Net and Twine Co. vs. Worthington, 141 U. S., 471; and cases cited, followed in Erhardt vs. Ullman, C. C. A., 51 Fed. Rep., 414; Worthington vs. Abbott, 124 U. S., 434; Robertson vs. Solomon, 130 U. S., 412; In re Clafflin, C. C. A., 52 Fed. Rep., 123; In re Herrman, C. C. A., 56 Fed. Rep., 478; In re Downing, id. 473). But the scientific designation of an article may in some cases be of value in fixing its proper classification, but where the popular idea of an article in its actual use in the arts, is diametrically opposed to its scientific designation the latter should not prevail (Lutz vs. Magone, 153 U. S., 105).

The inquiry is whether, in a commercial sense, the articles were so known, trafficked in, and used, under the denomination, that Congress, in the use of the particular word, should be presumed to have had that designation in mind as covering such articles. Necessarily the commercial designation is the result of established usage in com-

merce and trade, and such usage must be definite, uniform and general, and not partial or local, or personal, from which it may be inferred that Congress intended to use particular words in a particular sense (*Maddock vs. Magone* 152 U. S., 371; *Berbecker vs. Robertson*, 152 U. S., 376.) and the commercial meaning is to prevail, unless Congress has clearly manifested a contrary intention, and it is only when no commercial meaning is called for or approved, that the common meaning of the words is to be adopted, (*Cadwalader vs. Zeh*, 151 U. S., 176, affirmed in *Maddock vs. Magone*, *supra*; *Toplitz vs. Hedden*, 146 U. S., 252; *Lutz vs. Magone*, 153 U. S., 105; T. D. 14120; G. A. 2828, 3011,) for legislation may show that Congress did not intend to include a particular article under a name including it in commerce. The intention of the law maker is the law (*De Forest vs. Lawrence*, 13 How., 274; *Smythe vs. Fiske*, 23 Wall., 374).

The rule is equally applicable where a term is confined in its meaning not merely to commerce, but to a particular trade, and in such case, also, the presumption is that the term was used in its trade signification. For example, "wholly or partly finished furniture," in par. 181, Act August 28, 1894 (*Hedden vs. Richard*, 149 U. S., 346; *Cadwalader vs. Zeh*, 151 U. S., 171, 176; T. D. 14906). It applies to the description of the article in our own markets, in our domestic as well as our foreign traffic. But where a foreign name is well known here, and no different appellation exists in domestic use, we must presume the legislature used the word in the foreign sense (Two hundred chests of tea, 9 Wheat., U. S., 430; 1 Sumner, U. S., 163). The designation is a fact to be proved like any other—by evidence. (*Seeberger vs. Schlesinger*, 152 U. S., 585. See also G. A. 2834 and cases cited upon the question of "*Judicial notice*" upon matters of common knowledge in trades and manufactures).

In the case of *Robertson vs. Salomon* (130 U. S., 412) the Court declared that, "Commercial designation is the first and most important designation to be ascertained in settling the meaning and application of the tariff laws." The Circuit Court of Appeals in the case of *In re Claffin* (52 Fed. Rep., 121), in referring to this declaration, said, "Very likely, advantage will be attempted to be taken of the breadth of this declaration to endow mere subordinate fanciful commercial names with an undue importance. * * * It must be evident that goods cannot be withdrawn from the operation of a general classification, according to material, by designating them by particular names, which merely indicate a subdivision of the general class named in the statute."

Where goods of a particular kind, which would other-

wise be comprehended in a class described by a term having a settled commercial signification, have been described in the laws by a more specific and long continued designation and subjected to a distinct rate of duty from that imposed upon the class generally, they are taken out of that class and regarded in the light in which it is viewed by these Acts, rather than in trade and commerce, whether there be evidence that it is so known in commerce or not. (*De Forest vs. Lawrence*, 13 How., U. S., 282; *Cadwalader vs. Zeh*, 151 U. S., 177).

Articles specified in the *free list* without terms of limitation are exempt from duty, irrespective of the condition in which they may be imported, if they retain their *commercial designation* (T. D. 9415; G. A. 1916, 2802). But if a new article is produced by a process of manufacture so as to acquire a different commercial use and name, the right to free entry would, of course, be abrogated (*Schriefer vs. Wood*, 5 Blatchf., U. S., 215, cited in G. A. 2802).

(17) **Classification by "predominant use."** It is the predominant use to which articles are applied that determines their character for classification (*Cadwalader vs. Wannamaker*, 149 U. S., 539; *Walker vs. Seeberger*, id. 541), and a rate of duty based upon the use of an article is a more specific enumeration than a mere designation of the article, accordingly certain "cedar timber, sawed, used in building wharves," was classified under the provision for "timber used in building wharves," and not under "all forms of sawed cedar" (G. A. 852).

(18) **Classification of "Entireties."** The mere fact that an article is called an "*entirety*" in the invoice is not controlling, and will not prevent a separate classification, otherwise assessment of duty would be made to depend upon the manner the goods are entered in the invoice. (*United States vs. Schoverling*, 146 U. S., 76; *In re Crowley*, C. C. A., 55 Fed. Rep., 283; T. D. 13938, G. A. 812, 1569, 1706, 1718, 2477, 2484, 2487, 2524, 2795, 2898.) Where an article and its indispensable parts are invoiced as an *entirety* (for example, "Orchestrion and Rollers," see G. A. 812), they should be assessed as an *entirety* (T. D. 14265, G. A. 812, 2008), or where the portions, although invoiced separately, are united with other materials, so as to form a completed article, they are to be classified as a unit or *entirety* (T. D. 5656, 8973, 10066; G. A. 368, 591, 711, 3013).

Where different portions of commodities, composed of materials liable to separate rates of duty, can be readily separable for the purpose of classification, each portion will be classified according to its characteristics (T. D.

3319, with opinion of Attorney-General; 4970, 6122, 8213, 8464, 9835, 10608; G. A. 591, 1932, 2388).

(19) Classification of goods intentionally made to conform to lower duty.

Articles imported in separate parts.—Where the statute provides for duty on a certain article, but not on parts thereof, and the finished parts of the article are imported separately, they are not dutiable at the rate for the completed article, although the parts are intended exclusively for use in the completed article and were made for that purpose.

In the case of Robertson vs. Gerdan (132 U. S., 454, cited in T. D. 10573,) the article was pieces of ivory for the keys of pianos and organs, matched to certain octaves, which was held to be dutiable as a manufacture of ivory and not as musical instruments as claimed by importers.

In the case of United States vs. Schoverling et al. (13 Sup. Ct. Rep., 24), the court affirmed the principle enunciated in Robertson vs. Gerdan, *supra*. The articles were gun-stocks imported separately from the gun-barrels, which were imported by another firm under an arrangement with the importer of the stocks, that they should be brought together here so as to make completed guns for sale, and it was held that this did not affect the rate of duty on the gun-stocks as a separate importation, when it did not appear that the stocks had ever formed part of completed guns in Europe. [The Act of August 28, 1894, paragraphs 142 and 143, imposes duty on muskets, guns, rifles and pistols, *and parts thereof.*]

Articles specially manufactured.—There are cases reported where the importers had the goods put in a certain condition for importation, with the avowed purpose of getting the goods in at lower rates of duty, and this has been repeatedly held by the Supreme Court, and in a recent case by the Circuit Court of Appeals, to be the exercise of a right on part of the importer to make his goods as he pleases, and as said in Merritt vs. Welsh, *post*, "so long as no deception is practiced, so long as the goods are truly invoiced and freely and honestly exposed to the officers of customs for their examination, no fraud is committed, no penalty is incurred."

In the case of Merritt vs. Welsh (104 U. S., 694) the article was sugar which had been manufactured in dark colors on purpose to evade higher duties, and it was held, that the manufacturer had the right to make his goods as he pleases, and if the duties are affected Congress has the power to provide the remedy.

In the case of Seeberger vs. Farwell (139 U. S., 608) and in Magone vs. Luckemeyer (id. 612) the article was dress goods composed of wool and cotton, there being from

2 to 6 per cent. of cotton, the cotton being put in the goods to secure classification under a provision for lower rate of duty if composed in part of wool, instead of a higher rate if composed wholly of wool, under the Act of 1883, paragraph 365. The admixture of cotton could not be detected by an ordinary examiner, there being no threads or yarns made wholly of cotton or other material than wool, and it cost slightly more to manufacture the goods with such mixture than it would be to make them all of wool, and the article was held to be dutiable as composed "in part of wool," notwithstanding the provision of the Act that, all such goods with selvedges, made wholly or in part of other materials, or with threads of other materials introduced for the purpose of changing the classification, should be dutiable at the higher rate of all wool goods. In the articles under consideration the *threads* which had been introduced were composed partly of *cotton* and partly of *wool*, which the Court found were not threads of "other materials" (see also the *Dissenting* opinions in the cases cited). In these cases the Court affirmed the right of importers to conform the goods to a lower rather than a higher rate of duty; and the fact that they adopted a very technical device to escape the higher rate was immaterial.

In the case of *In re Blumenthal et al.* (51 Fed. Rep., 76, Circuit Court, affirmed by the Circuit Court of Appeals without written opinion. See also T. D. 14282), the article was small, round, highly polished disks of mother-of-pearl or shell, in a condition to be used as *buttons*, except that they were not pierced with holes or shanked through their centres. This article was held not to be dutiable as pearl buttons, but as manufacture of pearl. The Court said: "Now, although they may stop short of being complete buttons by a very small measure, that circumstance is immaterial; and it is also wholly immaterial with what intent the process of their manufacture was stopped at that point. The intent of the importer to escape the tariff rate upon pearl buttons by importing them in this stage of manufacture is also immaterial, so long as Congress provided that goods in a particular condition should pay a lower rate of duty than goods in another. It was and is the right of the importer, if he so chooses, to put his goods into such condition for importation here as will enable him to get them in at the lower rate." [The Act of August 28, 1894, paragraph 316, imposes duty on pearl and shell buttons *wholly or partially manufactured*.]

(20) Specific designation prevails over general terms. (See also Rule 6, *supra*). It is a well settled rule that *general* legislation must give way to *special* legislation on the same subject, whether the provisions are found in the same

statute or in different statutes; and general provisions must be interpreted so as to embrace only cases to which the special provisions are not applicable, although the general provisions may be sufficiently broad to comprehend articles under the special provisions. And the rule applies as well to statutes reducing duties as to those increasing them. (*Morius vs. Arthur*, 95 U. S., 144; *Arthur vs. Lahey*, 96 U. S., 112; *Arthur vs. Rheims*, 96 U. S., 143; *Robertson vs. Glendenning*, 132 U. S., 158; *American Net and Twine Co. vs. Worthington*, 141 U. S., 468; *Anold vs. U. S.*, 147 U. S., 497; *Magone vs. King*, C. C. A., 51 Fed. Rep., 526; *U. S. vs. Davis*, C. C. A., 54 Fed. Rep., 147; *Bister et al. vs. U. S.*, C. C. A., 59 Fed. Rep., 452; T. D. 4812; G. A. 852, 2828, 2935, 2937, 2994.)

(21) The phrase "not otherwise provided for." The rule of law is that where two provisions of a tariff act apply to an imported article, the first of which provisions is qualified by the phrase "not otherwise provided for," while the second contains no such qualifying phrase, the article is properly dutiable under the second provision and must be held to be therein "otherwise provided for," so as to take it out of the operation of the first provision (*Zucker vs. Magone*, 37 Fed. Rep., 776; *Arthur vs. Vietor*, 127 U. S., 572, followed in G. A. 2828, 3005).

The phrase "not otherwise herein provided for," in a section in a customs revenue Act, means not otherwise provided for in that Act (*Arthur vs. Vietor*, *supra*, affirmed *Arthur vs. Butterfield*, 125 U. S., 70).

(22) The phrase "of similar description," is not a technical or commercial term, and the tariff acts do not contemplate that goods classed under it shall be in all respects the same (*Greenleaf vs. Goodrich*, 101 U. S., 278). While it might be competent to ask merchants and importers what the words "goods of similar description to *delaines*" were commercially understood to mean, they could not be asked whether in their opinion the goods in question were of similar description to *delaines* (*Cadwalader vs. Zeh*, 151 U. S., 177).

(23) The word "articles" must be taken comprehensively and cannot be restricted to articles put up in condition for final use, but embraces as well things manufactured only in part or not at all (*Junge vs. Hedden*, 146 U. S., 239).

N O T E .

If an article is not found in the following Schedule under its specific name, it is embraced under a general provision such as Clothing, Jewelry, Drugs, Liquors, Tanning, Dyeing, Preparations, &c.; or under the material of which the article is composed; or is classified under Section 4 of the Tariff Act of August 28, 1894 by assimilation to some *dutiable* article enumerated in the Act; or under Section 3 of the Act as an unenumerated article, raw or unmanufactured or manufactured in whole or in part.—

**SEE RULES FOR THE CLASSIFICATION OF MERCHANT-
DISE, PAGES 311 TO 327.**

SCHEDULE OF U. S. IMPORT DUTIES UNDER EXISTING LAWS AND DECISIONS.

IMPORTED GOODS AND PACKAGES must be Marked, Stamped, Branded or Labeled, as provided in Section 5 of the Act of August 28, 1894.

ARTICLES IMPORTED IN GLASS BOTTLES.—When articles are imported in GLASS Bottles, the bottles pay a SEPARATE duty, unless specially exempted. See title "Bottles."

UNUSUAL COVERINGS pay an additional duty. See Section 19 of the Act of June 10, 1890.

THE DECISIONS referred to throughout the "SCHEDULE" are those rendered by the Treasury Department and Board of General Appraisers. The former designated "T. D." and the latter "G. A."

A

Paragraph Law, 1894.	Rate of Duty.
497 Abaca or manilla, unmanufactured or undressed.....	free.
615 Abelone meat* (T. D. 9645).....	free.
Absinthe, see "Liquors."	
60 " oil of (wormwood).....	25%
Acacia gum, (gum arabic) see "Drugs."	
386 " farneriana, crude, (T. D. 4371).....	free.
Academies, articles specially imp't'd for, see "Societies."	
310 Academy board (G. A. 854).....	20%
326½ Accordeons, or parts of.....	25%
59 Acetanalid (G. A. 553).....	25%
60 Acetate of ammonia.....	25%
60 " baryta.....	25%
60 " copper (T. D. 8593, G. A. 1861, 2341).....	25%
60 " iron.....	25%
49 " lead, brown.....	per lb. 13½

* Shell Fish being on the Free List *without limitation as to condition*, the fact that the *meat* of the Abelone has undergone a *crude* preparation for table use does not subject it to duty (G. A. 146). The same principle was held as to Bauxite, *ground* (T. D. 9415); Lobsters, *shelled*, in *vinegar* (T. D. 7080); Marsh mallow, *powdered* (T. D. 3225); Bismuth, *in sticks* (T. D. 8868); therefore where an article is specified in the free list without terms of limitation, such article is exempt from duty irrespective of the condition in which it may be imported if retaining its commercial designation (T. D. 9415, G. A. 1916, 2802).

Paragraph Law, 1891.		Rate of Duty.
	Acetate— <i>Continued.</i>	
49	" of lead, white.....	per lb. 2½¢
60	" lime.....	25%
60	" magnesia	25%
60	" potash	25%
60	" potassa	25%
60	" soda, crude or refined (T. D. 444).....	25%
60	" strontia	25%
60	" zinc.....	25%
60	Acetone (G. A. 887) classified as a chemical compound..	25%
363	Acids used for medicinal, chemical, or manufacturing purposes, not specially provided for (G. A. 2012).free.	
1	Acid, acetic, or pyroligneous (T. D. 3964, 4378).....	20¢
363	" arsenious.....	free.
363	" batyric (T. D. 6353).....	free.
363	" benzoic.....	free.
2	" boracic.....	per lb. 3¢
14	" bromo fluorescic (T. D. 7983, 9425, G. A. 154).....	25%
363	" carbolic (T. D. 2587, 6496) (see coal-tar products) but see paragraph 443.....	free.
3	" chromic	per lb. 4¢
363	" chrysamic (T. D. 5147).....	free.
4	" citric	25%
443	" coal-tar product, not medicinal or colors or dyes, not specially provided for (G. A. 2261, 2499, 2505, T. D. 15553).....	free.
443	" cresotine (G. A. 1348).....	free.
363	" cresylic (T. D. 3980).....	free.
363	" gallic	free.
363	" muriatic.....	free.
363	" nitric	free.
363	" nitro picric (T. D. 9827).....	free.
363	" oxalic.....	free.
363	" phosphoric.....	free.
443	" phenyle or dead oil (T. D. 5825, G. A. 2261).....	free.
363	" picric (T. D. 9827).....	free.
363	" pyrogallic	free.
18	" pyrogallic, so-called, (extract of chestnut) (T. D. 3412).....	10%
1	" pyroligneous or acetic (T. D. 3964, 4378).....	20%
363	" rosolic (T. D. 9827)	free.
363	" salicylic (T. D. 5524).....	free.
60	" stibic (white oxide of antimony) (T. D. 9705).....	25%
363	" succinic	free.
443	" sulphotoline (G. A. 2032).....	free.
5	" sulphuric or oil of vitriol, see "Sulphuric acid" " tannic	per lb. 60¢
6	" tartaric.....	20%

• EXISTING LAWS AND DECISIONS. 331

Paragraph Law, 1894.	Rate of Duty.
Acid— <i>Continued.</i>	
363 " thymol or thymic (T. D. 8486).....	free.
363 " valerianic (T. D. 6353).....	free.
364 Aconite.....	free.
231 Acorns, as coffee substitute, prepared (T. D. 9332)	per lb. $1\frac{1}{2}\%$
365 " raw, dried or undried, but unground.....	free.
Actors, arriving in the U. S., costumes, scenery, &c., of (T. D. 4721, 7321, 13632; G. A. 1990). See par. 596.	
556 Adamantine spar.....	free.
59 Adhesive and medicinal plasters (G. A. 1187).....	25%
" felt, see "Felt."	
Adianthum (drug), see "Drugs."	
177 Adzes, iron or steel.....	35%
§3 Agar-agar, edible (T. D. 9048, G. A. 418).....	20%
Agaric, see "Drugs."	
338 Agates* are precious stones when manufactured, cut or polished for jewelry (T. D. 9057, G. A. 851, 2141).....	25%
366 Agate, unmanufactured (T. D. 4842).....	free.
86 " manufactures of, not decorated (G. A. Mar. 19, 1895) 30%	
86 " " " decorated.....	40%
316 " buttons, commercially known as such	25%
594 " burnishers, for book binders (G. A. 1989).....	free.
336 " set as jewelry (T. D. 7155).....	35%
Agriculture, Dept. of, articles for, see "United States."	
591 Agricultural implements, such as plows, tooth and disk harrows, harvesters, reapers, drills, planters, mowers, horserakes, cultivators, threshing machines and cotton gins.....	free.
<i>Provided</i> , That all articles mentioned above, if imported from a country which lays an import duty on like articles imported from the United States, shall be subject to the duties existing prior to passage of this Act.†	
105 Alabaster, manufactures of, or of which alabaster is component material of chief value not otherwise provided for (see notes to Sec. 4, Act of Aug. 28, 1894) 45% (articles composed wholly or partly of alabaster if not	

* Agate balls, claimed to be used for ornamenting the handles of umbrellas and parasols, but which can be used as "toys," dutiable at 25% as "marbles" (T. D. 3264, G. A. 851).—Agates specially imported as specimens of mineralogy for cabinets, free (T. D. 3800).

† Rates of duty under Act of Oct. 1, 1890, if wood chief value 35%, if metal chief value 45%.

All countries, except England, impose duties on agricultural implements (T. D. 15456).

**Paragraph
Law, 1894.**

**Rate of
Duty.**

Alabaster—Continued.

found in this "schedule" under their specific names,
are classified under this general provision.)

Alabaster in blocks (T. D. 10132), as building stone, see
"Stones."

" statuary, see "Art."

Alba canella bark, see "Drugs."

Albata, see "German silver."

367 Albumen (T. D. 9198).....free

308 Albums, photograph, autograph and scrap, wholly or
partially manufactured (G. A. 2121)..... 30%

237 Alcohol (see notes to liquors).....per proof gal. \$1.80
" for societies, see "Societies."

30 " amylic or fusel oil (G. A. 2065)..... 10%

7 Alcoholado, as toilet water (T. D. 1718) per gall. \$2.00 and 50%

7 Alcoholic compounds, not specially provided for, (T. D.
9712, G. A. 1561, 2954). ...per gall. \$2.00 and 50%

7 " essences (T. D. 6195).....per gall. \$2.00 and 50%

" liquors, see "Liquors."

" medicinal preparations, see "Preparations."

7 " perfumery, including cologne water and other
toilet waters (T. D. 7369, 9712; G. A. 1561,
1837).....per gall. \$2.00 and 50%

Alcornoque, (bark) see "Drugs."

Ale, malt, see "Liquors."

Ale, ginger, see "Ginger Ale."

§3 Ale, hop-bitter, non-alcoholic, unmalted (G. A. 2940).... 20%

Alewives, see "Fish."

368 Alizarine, and alizarine colors or dyes, natural or artifi-
cial (T. D. 4424, G. A. 2377).....free.

26 " assistant, or soluble oil, or oleate of soda, or
Turkey red oil (G. A. 1320)..... 30%

68 Alkaline silicate, or silicate of soda (T. D. 4710,
8781).....per lb. 36¢

60 Alkalies, alkaloids and all combinations of, not specially
provided for (see note to Preparations)..... 25%

Alkanet root, see "Drugs."

Alkekengi, see "Drugs."

Alloys of metals, pays highest rate chargeable on any
of the component parts of chief value (T. D. 3407,
G. A. 1533).

Alloys used as substitutes for steel tools, see "Iron and
Steel," sub-title ingots.

Allspice, as pimento.

61 Almond paste and flour, if cosmetic (T. D. 9151).....40%

221 Almonds, not shelled (including bitter almonds, T. D.
6953, 9196).....per lb. 3¢

Paragraph Law, 1894.		Rate of Duty.
	Almonds— <i>Continued.</i>	
221	" clear, shelled (including bitter, T. D. 6953).....	per lb. 5¢
16½	" bitter, powdered (T. D. 8885).....	10%
568	" oil of (T. D. 6545).....	free.
	Aloes, crude, see "Drugs."	
	Alpaca, hair of, unmanufactured, see "Wool."	
	" " manufactured, see "Woolens."	
	Alpacas, as woolens, see "Woolen dress goods."	
	Altars and altar desks for churches, dutiable according to material of chief value (T. D. 7229, 8049).	
550	Althea root, crude (T. D. 6788).....	free.
8	Alumina, alum, alum cake, patent alum, aluminous cake.....	per lb. 10¢
8	Alum, in crystals or ground.....	per lb. 10¢
8	Alumina, hydrate of, or refined Bauxite (G. A. 3004) per lb.	10¢
8	" sulphate of.....	per lb. 10¢
177	Aluminum, articles, manufactures, or wares, not specially provided for, composed wholly or in part of, whether wholly or partly manufactured (see notes to Section 4, Act of Aug. 28, 1894). 35%	
	(articles composed wholly or partly of aluminum if not found in this "Schedule" under their specific names are classified under this general provision.)	
157	" in crude form, alloys of any kind in which aluminum is the component material of chief value (T. D. 3770).....	per lb. 10¢
160	" powder (G. A. 1036).....	40%
157	" unmanufactured, in slabs, sheets, &c. (T. D. 5298).....	per lb. 10¢
160	" in leaf.....	40%
369	Amber, unmanufactured, or crude gum (T. D. 8825, G. A. 1518).....	free.
351	" all manufactures of, or of which amber is component material of chief value, not specially provided for (see notes to Section 4, Act of Aug. 28, 1894)	25%
	(articles composed wholly or partly of amber if not found in this "Schedule" under their specific names are classified under this general provision.)	
568	" oil	free.
369	Amberine and ambroid, as crude amber (G. A. 1518)....	free.
370	Ambergris.....	free.
568	" oil, crude and rectified.....	free.

Paragraph Law, 1894.		Rate of Duty.
	American artists, see "Art."	
583	" citizens, dying abroad, personal and household effects of, not merchandise.....	free.
	" fisheries, see "Fisheries."	
	" manufactures and products, returned, see "United States products returned."	
	" vessels, construction and repairs, see "Vessels."	
	Amethysts, see "Precious Stones."	
60	Ammonia, acetate of.....	25%
67	" alkali (T. D. 9326) as soda ash.....	per lb. $\frac{3}{4}\%$
60	" anhydrous, liquified by pressure.....	25%
60	" aqua or water of.....	25%
8½	" carbonate of (T. D. 7381).....	20%
8½	" muriate of, or sal-ammoniac.....	10%
8½	" sulphate of (G. A. 2658).....	20%
	Ammoniac gum, see "Drugs."	
17	Amyl acetic, amyl butyric, amyl valerian, and amyl of oxide (T. D. 1129, 8881, 9205; G. A. 1939).....	per lb. \$1
30	Amylic alcohol, or fusel oil (G. A. 2065).....	10%
619	Anatomy, preparations of, and skeletons.....	free.
	" preparations of, imitations of, dutiable according to the material of chief value (T. D. 3831, 10184).	
126	Anchors or parts of, iron or steel.....	per lb. $1\frac{1}{4}\%$
110	" old and broken, unfit for use, as scrap iron (T. D. 365).....	per ton \$4
	Anchovies, see "Fish."	
211	Anchovy sauce and paste (G. A. 2273, T. D. 14906).....	20%
134	Andirons, cast iron.....	per lb. $\frac{1}{10}\%$
177	" brass or bronze.....	35%
470	Angelica root, crude.....	free.
16½	" " otherwise than crude	10%
60	" oil (T. D. 8992)	25%
113	Angles, iron or steel (T. D. 8634).....	per lb. $\frac{1}{10}\%$
571	Angola weed (orchil).....	free.
	Angora goat skins, with wool on, as fur skins (G. A. 2880).	
	" goats, see "Animals."	
383	Aniline, arseniate of.....	free.
14	" colors or dyes (coal tar product) (T. D. 2811, 9766).....	25%
443	" dimethyl (T. D. 13410, G. A. 1873).....	free.
568	" oil (T. D. 5538, 9487, G. A. 2789).....	free.
14	" paste (T. D. 2810), coal tar color.....	25%
443	" residuum (T. D. 4076)	free.
372	" salts	free.
408	Animal carbon, fit only for fertilizing purposes (G. A. 2422) free.	
60	" oils.....	25%

Paragraph Law, 1894.	Rate of Duty.
Animals:	
189 all live animals, not specially provided for (T. D. 15434). 20%	
401 birds, and land and water fowls, except poultry (G. A. 412, 1916). free.	
	carcasses of, dressed for food, see "Meats."
	integuments of, see "Bladders."
505 portions of, for glue stock. free.	
374 wild, intended for exhibition in zoological collections for scientific and educational purposes, and not for sale or profit*. free.	
374 brought into the United States temporarily for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing associations; but a bond shall be given in accordance with the regulations† (T. D. 13024, 13252, 13084, 14595). free.	
373 imported specially for breeding purposes, provided such animals shall be pure bred of a recognized breed, and duly registered in the book of record established for that breed. And the Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision‡. free.	

* Free entry of *wild animals* for exhibition, etc., will only be allowed upon affidavit of principal officers of the society showing that the animals are specially imported and are not for sale. Such animals intended for circuses, menageries and similar institutions, will be dutiable (T. D. 10305; G. A. 2426).

† The provisions of paragraph 374 does not allow horses to be imported for the purposes of training (T. D. 8627), except for certain race meeting held within the six months (T. D. 14595); or performing horses for exhibition (T. D. 10814, G. A. 1957).

‡ Animals for exhibition need not be accompanied by their owners (T. D. 1665).

Under the present act the Secretary is allowed more latitude in regulating the admission of animals for breeding purposes than existed under the Act of October 1, 1890; as many of the regulations under that act may be adopted, a list is herewith given (T. D. 10305, 10595, 11523, 11604, 12479, 13562, 13604, 13606, 13862).

If no book of record exists for a particular breed, although pure bred, the animals cannot be admitted free of duty (T. D. 10718, 11054). A Trotter's register is not a book of record as to breed (T. D. 10840, 11192).

Books of Record are cited in the following decisions: horses 10688, 11517, 11611, 12016, 12734, 13029, 13134, 13390, 13408, 13846, 13862, 13993, 14990, 15427; sheep, 10688, 11611, 12734, 12900, 13470, 13846; cattle, asses and swine, 10688, 11611, 12734, 13846, 14976, 15539, and dogs, 12734, 13141, 13846, 14038.

Animals otherwise entitled to free entry are not excluded because intended for sale, or because the animals are too young to be physically qualified for breeding purposes when imported (T. D. 5556, 8356, 8470).

336 U. S IMPORT DUTIES UNDER

Paragraph Law, 1894.	Rate of Duty.
Animals.—Continued.	
374 teams of, including their harness and tackle and the vehicles or wagons, actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration, shall also be admitted under such regulations as the Secretary of the Treasury may prescribe,* (T. D. 2388, 2403, 2439, 2553, 2724, 2741, 2822, 4902, 5238, 10834, 11759, 13027, G. A. 1507).....	free.
373 cattle, horses, sheep, or other domestic animals which have strayed across the boundary line into any foreign country, or have been or may be driven across such boundary line by the owner for pasture purposes, together with their increase, may be brought back to the United States, under regulations to be prescribed by the Secretary of the Treasury. (Reg. in T. D. 12260, 15534, 15574, G. A. 2958, April 1, 1895).....	free.
470 Anise, gum, (T. D. 2907) crude.....	free.
16½ " " otherwise than crude.....	10%
611 Anise seed.....	free.
568 Anise or anise seed oil.....	free.
375 Annato, roucou, rocoa, or orleans, and all extracts of.....	free.
14 " extract, so called (T. D. 9240, 2811, G. A. 2254). 25%	25%
470 " seed	free.
Anodynes, see "Preparations."	
568 Anthoss or rosemary oil.....	free.

*The provision relating to immigrants is carried out with great liberality towards *bona fide* immigrants, and teams of animals, without regard to number, are admitted free, where the collector is satisfied that they are in actual use for the purpose of immigration (T. D. 7562, 8757), irrespective of the time of the arrival of the owner (T. D. 11178).

A person after having immigrated to this country and entered and worked on a homestead, cannot a year afterwards go back, and return with a team or other articles free, as the property of an immigrant (T. D. 4136, 4249). But a person after building a home may return to the foreign country and bring his family and be entitled to enter his effects free (T. D. 7805, 8270).

"Actual use for immigration" means such as was necessary to enable the immigrant, or his family, or his effects, to reach a railroad car or boat to cross the boundary and for travelling afterwards to any part of the United States (T. D. 2056), and a temporary shipment of animals by railroad in the course of the journey does not deprive them of free entry (T. D. 3143).

An immigrant is defined as "one who immigrates or removes into a country with the intention of fixing his residence there, or arrives with the intention of remaining," and so a person after a residence in the United States may go back to the foreign country and remain several years and return with his effects free (T. D. 3666). See Customs Reg. 1892, Art. 341. For immigrant's effects, see "Effects."

Paragraph Law, 1894.		Rate of Duty.
376	Antimony ore, crude sulphite of (T. D. 5473).....	free.
§3	" " ground (G. A. 1910).....	20%
376	" as regulus or metal (G. A. 463).....	free.
59	" tartrate of (tartar emetic).....	25%
	" in other forms, see "Minerals" and "Prepara-tions."	
60	" white oxide of (T. D. 9706).....	25%
60	" sulphate of (T. D. 7952).....	25%
44	Antioxide, as varnish (T. D. 7598).....	25%
60	Antique oil.....	25%
426	Antiquities, but the term "antiquities" as used in this act shall include only such articles as are suitable for souvenirs or cabinet collections, and which shall have been produced at any period prior to the year 1700.* (T. D. 9383, 12072).....	free.
	Antiquities, copies of, for exhibition, see "Art."	
471	Ant's eggs, baked (T. D. 4157).....	free.
128	Anvils, iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture (G. A. 2928).....	per lb. 13 $\frac{1}{4}$ %
377	Apatite, (rock phosphate,) (T. D. 4611).....	free.
	Apollinaris water, see "Mineral Waters."	
535	Apparatus, life saving, specially imported by societies..	free.
	" scientific or philosophical (dutiable according to material of chief value).	
	" philosophical and scientific, specially imported for societies & schools, see "Societies."	
	" of platinum, see "Platinum."	
	Apparel, wearing, see "Clothing" and "Effects."	
213	Apple butter.....	20%
213	Apples, green or ripe.....	20%
213	" canned (G. A. 1085).....	20%
213	" dried, desicated, evaporated, or prepared in any manner, not otherwise provided for.....	20%
218	" preserved in sugar (G. A. 2911).....	30%

*1. The statute which speaks of articles as suitable for cabinet collections does not imply that they must be kept in the drawers of a chest or on the shelves of a case. A cabinet may be a room set apart and devoted to the preservation of articles of antiquity (T. D. 14007, citing *in extenso*. In re. Stern Circuit Court of Appeals, 49 Fed. Rep. 730) (G. A. 855).

2. Articles are not excluded because they may be serviceable to some extent for utilitarian purposes, provided they are valuable chiefly on account of their antiquity (G. A. 2204).

3. The fact that antiquities are imported for sale does not exclude them from free entry (G. A. 1680, T. D. 11805).

4. Articles as are suitable for souvenirs, are articles commonly recognized as keepsakes or remembrances (G. A. 883).

5. Frames which are not antique, accompanying antique paintings, are dutiable (G. A. 1408).

Paragraph Law, 1894.	Rate of Duty.
470 Apricot kernels (G. A. 2257).....	free.
Aprons, see "Clothing."	
60 Aqua-ammonia or water of ammonia.....	25%
363 Aqua fortis (nitric acid).....	free.
470 Arabic gum, crude.....	free.
16½ " " otherwise than crude.....	10%
Archil, see "Orchil"	
380 Argal or argol or crude tartar (T. D. 570).....	free.
74 " partly refined, including lees crystals (T. D. 2489). 20%	
Argentine, see "German Silver."	
556 Armenia bole, crude (T. D. 3342).....	free.
Armors, dutiable according to the material of chief value (T. D. 1700, 2735).	
61 Aromatic cachous (toilet) (T. D. 9132).....	40%
Arrack, see "Liquors."	
302 Arrasene (T. D. 7924).....	45%
381 Arrow root, raw or unmanufactured (G. A. 533).....	free.
383 Arseniate of aniline.....	free.
60 " of soda.....	25%
382 Arsenic.....	free.
382 " sulphide of, or orpiment.....	free.
444 " metallic, cobalt.....	free.
363 Arsenious acid.....	free.
Art, works of,	
686 works of art, the production of American artists, residing temporarily abroad*	free.

1. *The productions of American artists abroad, to be entitled to free entry, must rank as works of art, and are not confined to any particular purpose of importation (T. D. 10012, G. A. 1711, T. D. 15292).

2. Citizenship is not a prerequisite in order to prove that a person is an American Artist for the purposes of this paragraph. Long residence in the United States and the pursuit of the vocation here, entitles a person to rank as an American Artist (T. D. 6883, 12274).

3. If an American Artist sends abroad a model prepared by him with directions for execution of a statue, the statue is dutiable (T. D. 9730, 9809) but if the artist goes abroad and superintends the execution then it is entitled to free entry (T. D. 12266, G. A. 1694).

4. A portrait painted on a porcelain plaque or slab by an American Artist abroad was held entitled to free entry (T. D. 10012).

5. Etchings, drawings and sketches, the work of an American Artist abroad, are entitled to free entry as "works of art" (T. D. 4748, 11446).

6. Designs and engravings on wood executed by American

Paragraph
Law, 1894.

Rate of
Duty.

- Art, works of—*Continued.*
- 686 works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or to any State or municipal corporation, or incorporated religious society, college, or other public institution, including stained or painted window glass or stained or painted glass windows; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe*....free.
- 687 works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, and photographic pictures, imported for exhibition by any association established in good faith and duly authorized under the laws of the United States, or of any State, expressly and solely for the promotion and encouragement of science, art, or industry, and not

Artists abroad, are not classed as "works of art" and not free (T. D. 2468, 10061).

7. Frames on paintings by American Artists are dutiable (T. D. 12411).

8. Articles of earthenware of foreign manufacture, such as plates, dishes, vases, bottles, etc., decorated by an American Artist in a manner usual to ordinary decorated earthenware, are not entitled to free entry as "works of art" (T. D. 7580).

9. Copies made by aliens are not entitled to free entry, although the original work of art was made by an American Artist abroad (T. D. 2318, 3452).

10. Replicas made from a model by the artist abroad are free (G. A. 1694).

11. Negatives by amateur photographers are not free (G. A. 944).

12. See Customs Reg., Art. 352, and T. D. 12480, 15540.

NOTES TO PARAGRAPH 686.

1. *Blocks of marble presented to a municipal corporation intended for decoration of a park not free (T. D. 7500).

2. Par. 686 does not by implication limit the free entry of works of art to articles bearing a similitude to paintings and statuary; but is broad enough to cover any article that ranks as a work of art intended for presentation as therein named. Marble altars are oftentimes works of art (G. A. 1762, 2466).

3. Examples of articles *held to be* free if "works of art" when "imported expressly for presentation, etc."—Lamp or vessel for the sanctuary artistically designed and executed (T. D. 7753). Altar candlesticks (T. D. 8976, G. A. 1440). Pictures printed on metal (T. D. 8979). Engravings (G. A. 732). "*Pictorial paintings on glass*" to be hung in front of a window (T. D. 10374).

Examples of articles *not* free, not ranking as "works of art": A memorial tablet, of elaborately engraved metal, for a church (T. D. 7718). Articles forming a complete altar, some portion

Paragraph
Law, 1894.Rate of
Duty.Art, works of—*Continued.*

intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all of such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months, in cases where applications therefor shall be made. (see proviso to paragraph 688)*.....free.

- 688 works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra cotta, parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material, hereafter imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or of science, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument, and not intended for sale, nor for any other purpose than herein expressed; but bonds shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the article aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject at any time, to examination and inspection by the proper officers

NOTES TO PARAGRAPH 686—*Continued.*

consisting of carved woodwork (T. D. 9356). Bronze castings for churches (G. A. 1704). Brass lectern (G. A. 1282).

4. The articles must be imported expressly for *presentation*, but if the articles are imported by the association they are dutiable (T. D. 15433).

5. See Customs Reg. 1892, Articles 352 and 601, and T. D. 15540.

NOTES TO PARAGRAPH 687.

1. *When articles are admitted to entry under paragraphs 687 and 688, they should be carefully examined at the time of importation, duly appraised and the duties ascertained, in order that, in case the conditions of the bond are broken by the sale, transfer, or disposition of the articles, the interests of the revenue may be properly protected (T. D. 3128, 8206, 8417, 8849).

2. The authority of the Secretary of the Treasury, to extend bonds under this paragraph, is limited to one extension of six months, the purpose being to allow such exhibition for one year only (T. D. 10617).

See also notes to paragraph 688, next page, and Customs Reg. of 1892, Art. 347.

Paragraph Law, 1894.	Rate of Duty.
Art, works of— <i>Continued.</i>	
of the customs: <i>Provided</i> , That the privileges of this and the preceding section shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character*.....free.	
works of art specially imported for societies or schools, see "Societies."	
384 art educational stops, composed of glass and metal and valued at not over 6 cts. per gross.....free.	
575 paintings in oil or water colors†, original drawings and sketches, and artists' proofs of etchings and engravings, not otherwise provided for, and the word "painting" as used in this act shall not be	

NOTES TO PARAGRAPH 688.

*1. *The privilege does not extend* to so-called art associations which import articles for exhibition and sale, and re-export any which are found unsaleable (T. D. 7879, 10027); or to high-schools (T. D. 11108); or to individuals for exhibition in their private residences (G. A. 754); societies incorporated under foreign laws (T. D. 13102); "Art Companies" connected through its incorporators with a commercial house (G. A. 584); private museums (G. A. 754).

2. Associations which award prizes to American Artists, and the prominent feature of their exhibitions is to encourage the fine arts, are of the class enumerated in this paragraph (T. D. 10027).

3. Articles of terra cotta, porcelain, etc. imported by an individual for presentation to an association, are not entitled to free entry unless the articles are made the property of such association before entry (T. D. 3664).

4. The production of a *foreign* artist cannot be admitted free for exhibition in the artists' studio (T. D. 7316). (Paintings and Statuary are free *eo nomine*.)

5. Articles cannot be withdrawn from bonded warehouse and placed upon temporary exhibition without payment of duty, unless the place of exhibition is bonded (T. D. 9011).

6. The *frames*, if usual and ordinary kind incident to the painting, are also free (T. D. 8566, 8589), and where the frame arrives by accident or mistake at a different time from the painting, the unity of the importation is not destroyed (G. A. 963, decided under paragraph 677, Act Oct. 1, 1890, now paragraph 585 of the present Act).

7. Articles imported for the purpose of erecting a monument must come within the term "works of art," or be similar to those articles enumerated in the statute (T. D. 3999).

8. A statue to form part of a monument or memorial (T. D. 9809), casts, designs (T. D. 8540) and models (T. D. 10023) for monuments are admitted free.

9. A university having a museum for permanent exhibition connected therewith, entitled to the privilege of this paragraph (G. A. 2028).

10. See also notes to paragraph 687, on foregoing page, and Customs Reg. of 1892, Articles 346, 347 and 601.

NOTES TO PARAGRAPH 575.

†1. PAINTINGS. There is no requirement that the *paintings* provided for in this paragraph should be the production of profes-

Paragraph Law, 1894.		Rate of Duty.
	Art, works of— <i>Continued.</i>	
	understood to include such as are made wholly or in part by stenciling or other mechanical process (G. A. 2501, 2544, 2554, 2926).....	free.
	frames for paintings, dutiable according to the material of chief value (G. A. 1408).	
575	statuary,* but the term "statuary" as herein used shall be understood to include only professional productions—whether round or in relief, in marble, stone, alabaster, wood or metal, of a statuary or sculptor.....	free
198	Artichokes, vegetables (T. D. 9188) prepared or preserved.	30%
89	Artificial eyes, glass.....	40%

sional artists, rising to the dignity of works of art, or should be accompanied with artists' certificates (T. D. 9161, G. A. 782).

2. THE FOLLOWING HAVE BEEN CLASSIFIED AS PAINTINGS under former laws and are paintings under the present law, provided such are not made wholly or in part by stenciling or other mechanical process: *Paintings on glass* of artistic skill, generally used for chancel windows (T. D. 3142, 3369, 9428). *Paintings on ivory* (T. D. 2037, 5540; G. A. 742) on leather (T. D. 3037), on shells (G. A. 782), on copper (G. A. 1172), on metal (T. D. 6216), on gelatine (G. A. 1572), on enameled copper-plates (G. A. 2194). *Pen and ink sketches* (G. A. 1679). *Hand painted paper hangings* (G. A. 1968). *Portraits in crayon* (T. D. 3825), in *pastel* (T. D. 9580). *Theatrical scenery* (T. D. 9161). *Designs in colors* by artists to be used as wall decorations (T. D. 2679, 2760). *Oil paintings of artistic skill* on silk for wall hangings (T. D. 5475), on porcelain, and not commercially known as a plaque (G. A. 1579, 1768; T. D. 13648). Articles which are in fact *china-ware*, do not change their character by being decorated by paintings, but small pieces of porcelain to be used as house ornaments, or to be worn on the person, painted by hand, do not become *decorated china-ware*, but are classed as paintings (T. D. 4814, citing opinion U. S. Supreme Court, Arthur vs. Jacoby, 103 U. S. 677; also T. D. 7580, 9037, G. A. 2976). *Hand* paintings subsequently glazed and fired may possibly be excluded from classification as "paintings" by the proviso in paragraph 575 (see G. A. 2963).

3. THE FOLLOWING HAVE BEEN CLASSIFIED AS NOT PAINTINGS: Articles of *chinaware*, although painted or decorated, still remain "chinaware" (T. D. 3446, 4103, 4563, 4814, G. A. 1981, 2976). *Painted glass windows* (G. A. 2976, citing U. S. vs. Perry, 146 U. S. 71). *Photographs and photographic lantern slides* (T. D. 2633). *Photographic backgrounds* in black and white (T. D. 9531). *Embossed leather tinted* (T. D. 3668). *Paintings on paper* to be used for fans (T. D. 3807). *Painted wall papers* and worsted fire screens (T. D. 4437, 6947). *Paintings on metal and enameled* (G. A. 825, 1688) on wood panels for furniture (G. A. 1685). *Photographs on glass* and *photographs painted* (G. A. 2926, 2941). *Lithographic prints*, painted over in oil colors (G. A. 2942). *Furniture* with panels painted in oil or water colors (G. A. 2976).

*1. THE TERM STATUARY must be confined in its application to representations of man or animals, and is not applicable to representations of inanimate objects (T. D. 4240, G. A. 2016).

2. The word *professional* is used to distinguish between the work of *artists* and that of mechanics or artisans, and is intended as a

Paragraph Law, 1891.	Rate of Duty.
• 328 Artificial or ornamental feathers, fruits, grains, leaves, flowers, and stems, or parts thereof, of whatever material composed, suitable for millinery use, not specially provided for (T. D. 4854, 5251, 5366, 5471, 6216, 6230, 7207, 7225, 7595, 8385, 8577, 8919, 8931, 9015, 9469, G. A. 540, 661, 1351, 2428, 2444, 2557, 2599).....	35%
Same not designed or suitable for millinery purposes dutiable according to material of chief value (G. A. 347, 1330, 2177, 2567).	
Artificial teeth, dutiable according to material of chief value.	
Artists' colors in tubes, see "Paints."	
388 Asbestos, unmanufactured (G. A. 819).	free.
351 " all manufactures of, or of which asbestos is component material of chief value, not specially provided for (see notes under Sec. 4, Act Aug. 28, 1894).....	25%
(articles composed wholly or partly of asbestos if not found in this "Schedule" under their specific names are classified under this general provision.)	
388 " ground (G. A. 819).....	free.
388 " crushed (G. A. 819).....	free.
351 " paper (T. D. 6975).....	25%
351 " packing (T. D. 3438, 3756, 3870).....	25%
408 Ash, bone, fit only for fertilizing purposes.....	free.
" receivers, not smoker's articles, but dutiable according to material of chief value (T. D. 7328).	
67 " soda (also see "Kelp"), (T. D. 9326, G. A. 1214)	per lb. $\frac{1}{4}$

NOTES TO PARAGRAPH 575—Continued.

limitation to restrict the provisions of the paragraph to the productions of the former (T. D. 4266). But the professional productions are not limited to those executed by a sculptor with his own chisel from models of his own creation, to the exclusion of those made by him, or by his assistants, under his direction, from models or from completed statues of another sculptor, or from works of art, the original author of which is unknown (T. D. 5926, with opinion of the Supreme Court. *Tutton vs. Viti*, 108 U. S., 312, T. D. 9744, G. A. 481).

3. When a *statue* and *pedestal* are invoiced and imported together, the *pedestal* is subject to duty according to the material of which it is composed, unless it possesses artistic merit and is in fact *statuary* within the definition of the tariff acts, and not recognized commercially as a distinct commodity (T. D. 9658, G. A. 481, 2016).

4. The Collector should require evidence that the statuary is a "professional production," and the Certificate of the Sculptor is the most satisfactory evidence (T. D. 15428, G. A. 677; see also T. D. 9744, 11519, 15283). See Customs Reg. 1892, Articles 351 and 352.

B

225¾ Bacon and hams..... 20%
225¾ " spiced, peppered and prepared (T. D. 9636)..... 20%

EXISTING LAWS AND DECISIONS.

345

Paragraph Law, 1894.		Rate of Duty.
320	Bagatelle or billiard balls, ivory, bone, or other materials (T. D. 8797, G. A. 1831)	50%
354	" " " ivory, unfin'd (G. A. 1831)..	35%
	Baggage, see "Effects."	
392½	Bagging for cotton, gunny cloth, and all similar materials suitable for covering cotton, composed in whole or in part of hemp, flax, jute or jute butts (G. A. 458, 1170, 2568).....	free.
	" not suitable for cotton, dutiable according to material of chief value (G. A. 1362, 2240, 2252)	
577	" waste, for paper stock.....	free.
	Bags, American, returned, see "United States products."	
277	" game, leather and flax, if flax chief value (T. D. 4329)	35%
424½	" for grain, made of burlaps (T. D. 15202, G. A. Apl. 4, 1895).....	free.
501	" gunny and gunny cloth, old or refuse, fit only for remanufacture	free.
577	" paper (T. D. 6282).....	20%
277	" school, hemp.....	35%
277	" school, jute.....	35%
302	" silk	45%
	" other, dutiable according to the material of chief value.	
482	Bait, fish for (T. D. 10828).....	free.
177	" artificial, if metal chief value (T. D. 7013).....	35%
294	Baize, printed, colored, or otherwise (T. D. 3279)	30%
177	Balances and weights, metal (T. D. 6236).....	35%
	Ballast, if of a mercantile value, dutiable according to the material (T. D. 2664, 3415, 3572, 8273, G. A. 1253, 1898).	
321	Balls, agate (T. D. 3264, G. A. 851) as marbles.....	25%
320	" bagatelle, chess, pool and billiard, ivory, bone or other materials (T. D. 8797).....	50%
354	" bagatelle, chess, pool and billiard, of ivory, unfinished (G. A. 1831).....	35%
353	" India rubber, vulcanized.....	30%
321	" glass, for Christmas trees (T. D. 2147, G. A. 2927)	25%
321	" " or marbles (T. D. 3821)	25%
102	" " other than toys (T. D. 5992, G. A. 1913)	35%
	" tennis and racket, according to material of chief value (T. D. 5442, G. A. 161, 1954).	
321	" if toys, other than India rubber.....	25%
393	Balm of Gilead.....	free.
206½	Balm seed (G. A. 444).....	10%
	Balmorals, wool, see clothing under "Woolens."	
	Balsams (drugs), see "Drugs."	
61	" if cosmetics, not alcoholic.....	40%
	Baluster blocks, see blocks under title "Woods."	

Paragraph Law, 1894.		Rate of Duty.
684	Bamboo, unman'd*, or cut into suitable lengths for canes, whips or umbrellas.....	free.
181	" baskets (G. A. 820).....	25%
181	" blinds (G. A. 820).....	25%
277	" cloth.....	35%
181	" curtains with glass beads, if wood chief value (T. D. 8788, G. A. 1006).....	25%
181	" splints, dressed (G. A. 1620).....	25%
489	Bananas	free.
	Banners for societies, see "Societies."	
	Barbary gum, see "Drugs."	
	Barege, dutiable according to the material of chief value.	
524	Barilla, as kelp.....	free.
	Bark cork, see "Corkwood."	
394	Barks, cinchona, or other, from which quinine may be extracted.....	free.
18	" extract of, used for dyeing or tanning, not otherwise provided for (T. D. 5529, 13860, G. A. 895). 10%	
386	" for dyeing or tanning (T. D. 5892).....	free.
	" (drugs), see "Drugs."	
18	" hemlock, extract of.....	10%
191	Barley (T. D. 6156). No allowance for blowing (T. D. 3400). 30%	
191	" pearled, patent, or hulled.....	30%
191	" malt.....	40%
102	Barometers, if glass chief value (G. A. 46).....	35%
180	Barrels and casks, empty.....	20%
	" " " returned, see "United States products."	
	Bar iron, see "Iron or Steel."	
	Bars, iron or steel, for construction of vessels, see "Vessels."	
	" railroad, see "Railroad."	
	Barwood, dyewood (T. D. 3577), see "Drugs."	
60	Baryta, acetate of.....	25%
395	" carbonate of, or witherite.....	free.
60	" chlorate of (T. D. 2117, 6301).....	25%
395	" crude (T. D. 3378).....	free.
60	" muriate of.....	25%
60	" nitrate of (T. D. 6172).....	25%
37	" sulphate of, or barytes manufactured (G. A. 2626).....	per ton \$3.00
395	" sulphate of, or barytes unmanufactured, including barytes earth.....	free.
39	" sulphate of, artificial.....	25%
	" other preparations of, see "Preparations."	

* Inasmuch as Congress has enumerated bamboo amongst the list of woods entitled to free entry when unmanufactured, it was held that manufactures of bamboo were dutiable as "manufactures of wood" (G. A. 978).

Paragraph Law, 1894.		Rate of Duty.
341	Basils (skins for morocco) tanned but unfinished (T. D. 7862).	10%
181	Baskets, bamboo (G. A. 820).	25%
352	" chip.	25%
352	" grass, palm leaf, whalebone, or straw, or either chief value (G. A. 1994).	25%
102	" glass or glass chief value, not cut.	35%
89	" " " " cut.	40%
179	" materials for, osier or willow, prepared for basket-makers' use (T. D. 3199).	20%
177	" metal (T. D. 7043).	35%
302	" silk chief value (G. A. 1050).	45%
354	" shell.	35%
179	" willow or osier, (T. D. 5059; G. A. 1735).	25%
302	" and silk, silk chief value (G. A. 1050).	45%
181	" wood (G. A. 856).	25%
	" lined with wool if wool chief value, as manufacture of wool, see "Woolens."	
	" other, according to material of chief value.	
	Bas-reliefs, statuary, see "Art."	
§3	Bass, manufactured (G. A. 1510).	20%
558	" cut into lengths (T. D. 6593).	free.
326½	Bassoons, or parts of.	25%
558	Basswood bark (T. D. 1574).	free.
	" lumber, see "Woods."	
86	Bath brick (G. A. 2900).	30%
86	Battery cups or cells (T. D. 6533, G. A. 87).	30%
181	Battledores, wood chief value (T. D. 2842).	25%
363	Batyric acid (T. D. 6353).	free
	Bauxite, see "Beauxite."	
142	Bayonets.	25%
668	Bay or myrtle wax, (vegetable wax) (T. D. 7426).	free.
60	Bay rum essence or oil, or oil of bay leaves, (T. D. 2644).	25%
242	Bay rum or bay water, whether distilled or compounded.	per gal. first proof \$1.00 and in proportion for any greater strength than first proof.
	Bdellium, gum, see "Drugs."	
301	Beaded silk goods, not specially provided for.	50%
354	" manufactures known commercially as bead, beaded or jet trimmings, (T. D. 5161, 8959, 7032, 7420, 8788; G. A. 2611, 3005).	35%
99	Beads, agate, so called, glass chief value (G. A. 974).	10%
351	" amber.	25%
336	" " in crosses and necklaces, part metal, if jewelry.	35%
352	" bone.	25%
15	" celluloid.	45%
351	" coral.	25%

Paragraph Law, 1894.		Rate of Duty.
Beads—Continued.		
354	" gelatine.....	35%
99	" glass, loose, strung, or carded (G. A. 386, 880, 1671, 1689).....	10%
352	" horn	25%
354	" ivory or vegetable ivory.....	35%
351	" jet.....	25%
336	" set as jewelry (T. D. 5161, 5246, 8751).....	35%
99	" imitation jet, glass.....	10%
177	" metal	35%
351	" paste (G. A. 1891).....	25%
354	" shell or mother-of-pearl.....	35%
99	" wax, so called, glass chief value (G. A. 936, 2757).....	10%
181	" wood.....	25%
177	Beam knives.....	35%
113	Beams, and deck and bulb beams, iron or steel (G. A. 1936).....	per lb. $\frac{1}{16}$
	" other, dutiable according to the material of chief value.	
§3	Bean sticks (G. A. 2376).....	20%
	Beans, not edible (drugs) see "Drugs."	
197	" edible (including beans for seed, G. A. 594).....	20%
205	" castor, or seed (50 lbs. to bus.) (see note to seeds, castor.).....	per bus. 25¢
198	" prepared or preserved, in tins, jars, bottles, or otherwise	30%
470	" vanilla	free.
7	" vanilla, in alcohol (T. D. 6481)..... per gall. \$2 and 50¢	
223	" ground or peanuts (T. D. 3240).....	20%
656	" tonqua or tonka or tonquin.....	free.
611	" St. John's (T. D. 6874).....	free.
558	" tonka, crystals, or powder (G. A. 2519).....	free.
	Bear skins, as fur skins (G. A. 1857).	
396	Beauxite or bauxite (T. D. 9415), ground or unground.....	free.
8	" " refined (G. A. 3004)..... per lb. $\frac{1}{16}$	
477	Bed feathers and downs.....	free.
177	" screws, metal (T. D. 2465).....	35%
	Bedsides, see "Carpets."	
	Bed tickings, cotton, as cotton cloth.	
177	Bedsteads, metal (T. D. 10114).....	35%
181	" wood	25%
§3	Beds, feather (G. A. 1169).....	20%
558	" or mattresses, moss, seaweeds and all other veg- etable substance crude used for..... free.	
332½	" " curled hair for, not specially pro- vided for.....	10%
224½	Beef, fresh.....	20%
225¾	" prepared or preserved (T. D. 7599).....	20%

Paragraph Law, 1894.		Rate of Duty.
	Beer, see "Liquors" and "Ginger Beer."	
16	" coloring.....	50%
85 {	" mugs, with metal tops (T. D. 2904, 6578, G. A. 2246)	
84 }	as earthenware, not decorated..... if decorated.....	30% 35%
177	" mugs, stoneware, with metal attachments, (T. D. 10123, G. A. 2246) metal chief value.....	35%
373	Bees, for breeding purposes (T. D. 3340, 11274).....	free.
189	" other.....	20%
397	Beeswax.....	free.
	Beet juice and beet sugar (T. D. 5066) as "Sugar"	
389	" root ashes (T. D. 9142).....	free.
206½	" seed (T. D. 6635).....	10%
611	" sugar, seed of.....	free.
207	Beets, as vegetables.....	10%
	Belladonna, root and leaf, see "Drugs."	
398	Bell metal, broken and fit only to be remanufactured...free.	
	Bellows, wood, leather and metal, according to the material of chief value (G. A. 926)	
146	" nails for (T. D. 7257).....	30%
398	Bells, broken and fit only to be remanufactured.....free.	
177	" church (T. D. 2532, 9414).....	35%
321	" if toys (T. D. 3382).....	25%
	" frames for, dutiable according to the material of chief value (T. D. 2532).	
177	" electric, (T. D. 5941).....	35%
177	" other, of any metal.....	35%
	Belt pins, see "Pins."	
	" stuffing, see "Grease" and "Varnish."	
352	Belting, cotton and rubber, if rubber chief value (T. D. 3212).....	25%
264	" cotton or cotton chief value (G. A. 2951).....	35%
340	" leather.....	10%
353	" ready and fit for use (G. A. 2996).....	30%
300	" silk, or silk chief value, elastic or non-elastic (G. A. 1520).....	45%
	" and belts, wool, see beltings and felts under title "Woolens."	
15	Belts, celluloid chief value (G. A. 2509).....	45%
353	" leather, (T. D. 6967, G. A. 2996).....	30%
177	" " and metal, metal chief value.....	35%
353	" " " leather chief value.....	30%
	" other material, see "Clothing."	
611	Bene seed or St. John's bread (T. D. 6874).....	free.
568	" or seed sesame, oil of.....	free.
240	Benedictine (T. D. 10660).....	Per proof gall. \$1.80
	Benjamin gum, see "Drugs."	
	Benzine and benzole oil, see "Petroleum."	
	Benzoates, see "Preparations."	

Paragraph Law, 1894.		Rate of Duty.
363	Benzoic acid.....	free.
	Benzoin, gum, see "Drugs."	
568	Bergamot oil (T. D. 5594), (see note to oils, lemon).....	free.
	Berlin blue, see "Blues."	
489	Berries, as fruit (T. D. 3162).....	free.
	" . not edible (T. D. 3898), (drugs), see "Drugs."	
	" extracts of, see "Extracts."	
	Bessemer metal, see "Iron and Steel."	
443	Betanaphthol, coal tar product (T. D. 13410, 14022).....	free.
§3	Betel leaves and nuts (G. A. 299), see par. 470 and 558... 10%	
	Beverages, see "Liquors."	
60	" effervescent preparations (T. D. 4968, 5528)... 25%	
556	Bezoar stones.....	free.
	Bibs, as clothing (G. A. 2139).	
	" in the piece as clothing partly made (G. A. 2967), see "Clothing."	
64	Bicarbonate of soda.....	per lb. $\frac{1}{4}\%$
60	" of potash (G. A. 548).....	25%
54	Bichromate of potash.....	25%
66	" of soda.....	25%
177	Bick irons.....	35%
127	Bicycle axles (G. A. 2220), see proviso to "axles.. per lb. 1 $\frac{1}{2}\%$ "	
	" cranks, steel shapes, unfinished (G. A. 2588), see ingots, under title "Iron and steel."	
137	" chains or gearing (T. D. 9969).....	30%
79	" cement (T. D. 8507).....	10%
177	" frames (G. A. 2189).....	35%
177	" lamps (T. D. 9004).....	35%
148	" nuts (G. A. 2220).....	25%
353	" saddles, leather chief value (G. A. 2455).....	30%
177	" screws (G. A. 2220).....	35%
263	" tire lining, cotton or vegetable fiber.....	45%
130	" tubes, steel (G. A. 483, 908; T. D. 13904).....	25%
177	" wheels (G. A. 2417).....	35%
177	Bicycles (T. D. 3283).....	35%
320	Billiard and bagatelle balls, ivory, bone or other ma- terials (T. D. 8797).....	50%
354	same, ivory, unfinished (G. A. 1831).....	35%
353	Binding leather.....	30%
352	" rubber chief value (G. A. 2188).....	25%
264	" shoe, cotton (G. A. 2226).....	35%
263	" spindle, cotton or vegetable fiber.....	45%
300	" silk, or silk chief value, elastic or non elastic (G. A. 156).....	45%
286	" wholly or in part of wool, worsted or animal hair, elastic or non-elastic.....	50%
"	other, see "Cords," "Braids," "Tapes," "Gimps," "Galloons," and "Trimmings."	
"	twine, see "Twine."	

Paragraph Law, 1894.	Rate of Duty.
443 Binitro-toluole (T. D. 13410, G. A. 1850).....	free.
177 Bird cages, brass or other metal*.....	35%
400 " skins, prepared for preservation, but not further advanced in manufacture (G. A. 315, 1428, 1470).....	free.
328 " " with feathers on, dyed (G. A. 1019).....	35%
" eggs, see "Eggs."	
401 Birds, and land and water fowls, dead or alive, except poultry (T. D. 1098, G. A. 1916).....	free.
328 " dressed and finished, suitable for millinery ornaments (T. D. 4290).....	35%
" stuffed, not suitable for millinery ornaments, see "Specimens of Natural History."	
§3 Biscuits and crackers (G. A. 2989).....	20%
402 Bismuth.....	free.
" oxide of.....	25%
" salts of.....	25%
402 " in sticks (T. D. 8868).....	free.
59 " subnitrate of (G. A. 586).....	25%
Bisque ware, see "China."	
177 Bits, saddlery.....	35%
177 " other, steel.....	35%
Bitter apple, (cqlocynth) see "Drugs."	
Bitters, see "Preparations" and "Liquors."	
58 " medicinal (T. D. 10418, 11138),	
50 cents per pound, but not less than 25%	
Bitumen, see "Asphaltum."	
40 Black, made from bone, ivory, or vegetable, under whatever name known, including bone black and lamp black, dry or ground in oil or water.....	20%
592 " lead or plumbago (T. D. 491, 1627).....	free.
§3 " lead, preparations of (T. D. 1947, 6403).....	20%
§3 " paste (T. D. 3632), if not aniline dye, but see "Coal Tar Product.".....	20%
595 " salts (T. D. 5096, G. A. 1249).....	free.
9 Blacking of all kinds (G. A. 720).....	20%
129 Blacksmith's hammers and sledges, iron or steel..per lb. 1½%	
351 Bladders, all manufactures of, or of which bladder is component material of chief value, not specially provided for. (See notes to Section 4, Act of Aug. 28, 1894) 25%	
(articles composed wholly or partly of bladder if not found in this "Schedule" in their specific names, are classified under this general provision.)	

*Musical bird cages, being cages containing figures of singing birds inside, which, being attached by a mechanical contrivance to musical boxes, go through certain evolutions during the performance of the music, are not toys, but dutiable according to the material of chief value (T. D. 10654). See par. 326½.

Paragraph Law, 1894.		Rate of Duty.
Bladders— <i>Continued.</i>		
403	" and all integuments of animals and fish sounds or bladders, crude, salted for preservation, and unmanufactured, not specially provided for (T. D. 14105, G. A. 1821.)	free.
19	" fish, or fish sounds prepared (T. D. 9484, G. A. 338, T. D. 14105).	25%
Blades for knives, razors, etc., see respective article.		
39	Blanc-fixe or artificial sulphate of barytes.	25%
Blanketing, woolen, in the piece (T. D. 4271, 9012) see "Woolens."		
" machine, according to material of chief value.		
Blankets, wool or animal hair, see "Woolens."		
264	" endless, cotton and rubber, cotton chief value (T. D. 8226).	35%
" printers', see Felts under title "Woolens,"		
311	Blank forms, printed, not lithographed (T. D. 3941).	25%
Blanks, file, see "Files."		
327	Blasting caps.....per m. \$2.07	
" explosives, see "Powders."		
277	Blay linens, as linen cloth.....	35%
537	Bleaching powder or chloride of lime (G. A. 954).	free.
181	Blinds, bamboo (T. D. 7651, G. A. 820).	25%
211	Bloater paste (T. D. 14267, 14906).	20%
Blocks, last, wagon, oar, gun, heading, paving, match, and all like blocks or sticks, see blocks under "Woods."		
" die or blanks, see "Iron and Steel."		
469	Blood, dragon's.....	free.
404	" dried.....	free.
225½	" pudding (T. D. 7066).	20%
Blooms, see "Iron and Steel."		
38	Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, dry or ground in or mixed with oil (T. D. 8312, 1705).per lb. 6¢	
same, when in pulp or mixed with water, on the material contained therein when dry.....per lb. 6¢		
Blue galls, as nutgalls.		
59	" mass (T. D. 620).	25%
§3	" pulp (T. D. 4089) but see coal tar product	20%
" ultramarine, see "Paints."		
405	" vitriol or sulphate of copper	free.
43	" wash, containing ultramarine	per lb. 3¢
14	" " a coal tar color and containing no ultramarine (G. A. 1346, 1565).	25%
Boards, see lumber under title "Woods."		
535	Boats, life, imported by societies for saving life.....	free.
276	Bobbinet, cotton or linen (netting).	50%

Paragraph Law, 1894.		Rate of Duty.
	Bobbin wire, see "Wire."	
294	Bockings, printed, colored, or otherwise (T. D. 3279)	30%
352	Bodkins, bone or horn (T. D. 4703)	25%
354	" ivory (T. D. 4703)	35%
150	" metal	25%
90	Bohemian glassware, see "Glass"	40%
	Boiler iron, tubes, flues, or stays, see "Iron or Steel."	
	" bottoms tin, see "Tin, manufactures of."	
406	Bologna sausages (T. D. 5472, 9406, G. A. 867)	free.
131	Bolt blanks, iron or steel	per lb. 1½¢
	Bolt rope, as cordage.	
407	Bolting cloths, especially for milling purposes, but not suitable for manufacture of wearing apparel (T. D. 10626, G. A. 2724)	free.
302	" cloth, silk, for manufacture of wearing apparel (T. D. 10272, 10645, G. A. 1238)	45%
131	Bolts, iron, or steel, with or without threads or nuts, or bolt blanks (G. A. 1483)	per lb. 1½¢
177	" for doors, &c., brass, iron or other metal	35%
	" constr'tion and repair of vessels, see "Vessels."	
673	" shingle, handle, heading, and stave	free.
352	Bone, all manufactures of, or of which bone is component material of chief value, not specially provided for (see notes to Section 4, Act of Aug. 28, 1894)	25%
	(articles composed wholly or partly of bone if not found in this "Schedule" under their specific names, are classified under this general provision.)	
40	" black	20%
9	" char, suitable for use in decolorizing sugars	20%
40	" " not so suitable (T. D. 9044)	20%
465	" cuttle fish or sepia	free.
320	" dice, draughts, chessmen, chess balls, and billiard, pool and bagatelle balls (T. D. 8797)	50%
408	" dust or animal carbon, and bone ash, fit only for fertilizing purposes	free.
19	" size (G. A. 349) as glue	25%
408	Bones, crude, or not burned, calcined, ground, steamed, or otherwise manufactured (G. A. 2831)	free.
326½	" or castenets (wood) (T. D. 2510)	25%
	Bonnet pins, see "Pins."	
	Bonnets, and materials for see "Hats."	
594	Bookbinders' agate burnishers (G. A. 1989)	free.
341	" calf skins, dressed and finished	20%
264	" cloth, cotton (T. D. 3834, 5830, 8909, 13385)	35%
308	" paper, surface coated (G. A. 554)	30%
263	" webbing, flax (G. A. 1000)	45%

Paragraph Law, 1894.		Rate of Duty.
311	Books* and pamphlets, bound or unbound, not specially provided for (G. A. 775, 831, 1967, 2243)	25%
307	" blank, for copying, of tissue paper.....	35%
311	" (T. D. 9904).....	20%
410	" bound or unbound, which shall have been printed more than twenty years at the date of importation†	free.
311	" copy, partly printed (G. A. 2982).....	25%
"	specially imported for use of United States, see "United States."	
"	specially imported for schools and societies, see "Societies."	
413	" for State or public libraries‡ (T. D. 8558).....	free.
411	" and pamphlets printed exclusively in languages other than English‡ (T. D. 11118, G. A. 623, 831, 1093, 1094, 1262, 1266, 1268, 2397).....	free.
410	" and periodicals (scientific) devoted to original scientific research, and publications issued for their subscribers by scientific and literary associations or academies, or publications of individuals for gratuitous private circulation and public documents issued by foreign governments‡ (G. A. 2851).....	free.
411	" and music, in raised print, used exclusively by the blind†.....	free.
"	professional, of persons arriving in the United States, see "Effects."	
"	as personal or household effects, see "Effects."	
"	pocket, according to material of chief value.	
313	" scrap, paper chief value (T. D. 2109) but see "Albums"	20%
353	" leather chief value (T. D. 2109).....	30%

*"Books exported and bound abroad are liable to duty on their full value on their return. The assessment of duty cannot be restricted to the value of the binding done abroad" (T. D. 666).

†Books, although recently rebound for purposes of preservation, are free of duty under par. 410 (T. D. 13164, citing *in extenso*, In re Boston Book Co., Circuit Court, 50 Fed. Rep. 914 and G. A. 1865.)

‡The importation of books, copyrighted in the United States, without the consent of the owner of the copyright is prohibited—when such reprints are imported collectors are to detain them without entry and notify the owners of such copyrights, provided they have filed their certificates of ownership (T. D. 5342, 5416). See Copyright Act of March 3, 1891 (*supra*).

Copyright articles imported to be deposited in the Library of Congress are free of duty (T. D. 14587).

Books exempt from duty may be imported by mail and will be detained only for inspection to prevent fraud and infringement of domestic Copyrights, (T. D. 10364). The importation of any obscene literature, whatever may be its general object or tendency, and in *whatever language it may be published*, is prohibited (T. D. 9039), see Section 10 of Act Aug. 28, 1894.

Paragraph Law, 1894.	Rate of Duty.
Boots, Shoes and Slippers :	
301 Chinese, if silk chief value (G. A. 288).....	50%
258 cotton and silk, cotton chief value (G. A. 288, 621).....	40%
felt, as clothing, see "Woolen clothing."	
352 India rubber, including those having slight mixture of wool (T. D. 1536).....	25%
277 jute chief value (G. A. 1008).....	35%
lacings for, see "Lacings."	
341 leather, or leather chief value (G. A. 1373, 319).....	20%
341 leather and wool, leather chief value (G. A. 249).....	20%
301 silk, or silk chief value (G. A. 288, 621).....	50%
wool, or animal hair chief value, see "Woolen clothing."	
177 Boot studs (T. D. 5976), metal chief value.....	35%
" web and webbing, see "Webbing."	
2 Boracic acid.....	per lb. 3¢
10 Borate of lime.....	per lb. 1½¢
10 " " soda.....	per lb. 2¢
10 Borax, crude.....	per lb. 2¢
10 " refined.....	per lb. 2¢
467 Bort or diamond dust.....	free.
Botany, specimens of, see "Specimens."	
88 Bottle glassware, molded or pressed green and colored and flint or lime bottle glassware (<i>holding over</i> <i>one pint</i>) not specially provided for (G. A. 2781, 2922).....	per lb. 3½¢
all other, not specially provided for (G. A. 2922)..	40%
88 Bottles, green and colored, molded, or pressed, and flint and lime glass bottles holding more than one pint, whether filled or unfilled and whether their contents be dutiable or free* (G. A. 716, 966, 1325, 1569, 1586, 1928, 2202, 2560, 2781).per lb.	3½¢
vials holding not more than one pint and not less than $\frac{1}{4}$ pint	per lb. 1½¢
" holding less than $\frac{1}{4}$ pint.....	per gross 40¢
90 Bottles or other vessels or articles of glass, cut, engraved, painted, colored, printed, stained, etched, or otherwise ornamented or decorated, except such as have ground necks and stoppers only, filled or unfilled, unless otherwise specially provided for (T. D. 11001, 11379, G. A. 1113, 2875)	40%

*When bottles *holding more than one pint*, filled with merchandise, are dutiable under paragraph 88, they are not also dutiable as "coverings" under section 19 of the Act of June 10, 1890; but if such bottles are *unusual* coverings, then they are dutiable under said section 19 (G. A. 2849, 2869, 2877).

Filled bottles holding *not more than one pint* and *filled* bottle glassware (irrespective of size) do not pay a separate duty under paragraph 88, but their value should be merged into the value of the contents, if usual coverings (G. A. 2952).

Paragraph
Law, 1894.Rate of
Duty.Bottles—*Continued.*

	" with glass siphon (T. D. 14962) as Bottles.	
	" earthenware, China or porcelain, see "Earthenware."	
	" of American manufacture exported filled and returned empty, see "United States products."	
	" if fancy bottles other than usual coverings, dutiable under sec. 19, Act of June 10, 1890.	
177	" smelling, metal chief value (G. A. 1882).....	35%
83	" stoneware (G. A. 564).....	20%
244	" containing still wines, ginger wine or ginger cordial, vermouth, ale, porter, beer, ginger ale, ginger beer, and bottles containing preparations for societies, no separate duty on the bottles (G. A. 325, 2877).	
245		
248		
585		
243	" containing sparkling wines, brandy and other spirituous liquors (T. D. 4478) pay separate duty.	
237		
387	" or flasks, quicksilver, when returned.....	free.
	Bougies (surgical instruments) dutiable according to the material of chief value (G. A. 1326).	
180	Box shooks (T. D. 9177, 3817).....	20%
387	" " exported and returned as boxes, except lemon, lime and orange boxes.....	free.
684	Box wood, in the log, rough, or hewn.....	free.
	" in other form, see specific article under "Woods."	
181	Boxes, cheese, materials for, hoops and bodies (T. D. 2307)	25%
177	" metal	35%
326½	" musical (G. A. 2903).....	25%
180	" packing and packing box shooks, wood (T. D. 3817, 9177, G. A. 296, 1087, 1506).....	20%
313	" paper, not surface coated (G. A. 822).....	20%
308	" paper, surface coated (G. A. 789).....	30%
353	" papier mache (G. A. 1385).....	30%
179	" pill, willow (G. A. 1506, 2790).....	25%
354	" shell.....	35%
181	" of rose, satin or other woods, not packing.....	25%
302	" silk chief value (T. D. 5349).....	45%
	" returned, empty, see "United States product."	
177	Braces and bits, iron or steel.....	35%
263	" cotton or linen, elastic or non-elastic (T. D. 7333).....	45%
300	" silk or silk chief value.....	45%
286	" wholly or part of wool, worsted or animal hair, elastic or non-elastic.....	50%
336	Bracelets, jewelry (T. D. 5161).....	35%

Paragraph Law, 1894.		Rate of Duty.
134 Brackets, cast iron.....	.....per lb.	10%
177 " brass or other metal, except cast iron.....		35%
181 " wood		25%
149 Brads, tacks and sprigs, cut.....		25%
Braids, for hats and bonnets, see " Hats."		
§3 " bark of tree (G. A. 1678).....		20%
263 " bast (G. A. 3006).....		45%
263 " cotton, elastic or non-elastic* (T. D. 6733, G. A. 1431, 1691, 2143, 2236, 2312, 2850, 2914).....		45%
263 " cotton and straw, cotton chief value (G. A. 625).....		45%
263 " linen (T. D. 6119), elastic or non-elastic.....		45%
263 " manilla or hemp chief value (G. A. 1131, 1230, 1450).....		45%
177 " metal (G. A. 625, 644).....		35%
352 " rubber and silk, rubber chief value (G. A. 1754).....		25%
263 " rubber and cotton, rubber chief value (G. A. 1691).....		45%
263 " straw and cotton, straw chief value (G. A. 625, 653).....		45%
300 " silk or silk chief value, elastic or non-elastic (T. D. 6650, G. A. 1745, 2138, 2287).....		45%
286 " wholly or in part of wool, worsted or animal hair, elastic or non-elastic (T. D. 4866, G. A. 625, 651, 1131, 1230, 2586).....		50%
§3 Bran and mill feed (T. D. 4235).....		20%
Brandy, see " Liquors."		
16 " coloring (T. D. 6740, 10518).....		50%
177 Brass, articles, manufactures or wares, not specially pro- vided for, composed wholly or in part of brass, whether partly or wholly manufactured (see notes to Sec. 4, Act of Aug. 28, 1894).....		35%
(articles composed wholly or partly of brass, if not found in this " Schedule " under their specific names, are classified under this general provi- sion.)		
159 " in bars or pigs (G. A. 360).....		10%
159 " clippings.....		10%
159 " old (T. D. 3748).....		10%
59 Braunschweig oil (T. D. 3528).....		25%
161 Brazier's copper.....		20%
491 Brazil nuts.....		free.
416 " paste		free.
418 " pebble, unwrought or unmanufactured.....		free.
" pebble, prepared for spectacles, see " Lenses."		
" wood, see " Wood."		

* Feather-stitched braids held to be dutiable under the provision for "braids," which is more specific than "trimmings" (T. D. 13653 citing *In re Dieckerhoff*, Circuit Court, 54 Fed. Rep. 161, G. A. 2143).

Paragraph Law, 1894.		Rate of Duty.
419	Breccia, in blocks or slabs.....	free.
	Bremen blue (T. D. 1705) see "Blues."	
44	Brewers' compound (T. D. 3484), as varnish, for the alcohol contained therein.....	per gall. \$1.32 and 25%
684	Briar-wood or briar-root, and similar wood unmanufactured, or not further manufactured than cut into blocks suitable for the articles into which they are intended to be converted.....	free.
77	Brick, fire, magnesic (G. A. 2595).....	per ton \$1.00
76	" other than magnesic fire brick, not glazed, ornamented, enameled, or decorated in any manner (T. D. 8044, 9821; G. A. 2849).....	25%
	if ornamented, glazed, enameled or decorated.	30%
	" all encaustic, see "Tiles."	
86	" bath (G. A. 2900)	30%
353	Bridles (saddlery) if leather chief value.....	30%
177	" " if metal chief value.....	35%
§3	Brillantine, lustre powder (G. A. 2946).....	20%
	Brilliants, cotton, as cotton cloth (T. D. 246).	
	Brimstone, see "Sulphur."	
	Brislings, see "Fish."	
314	Bristles, sorted, bunched, or prepared in any manner (G. A. 2993).....	per lb. 7½¢
420	" crude, not sorted, bunched or prepared.....	free.
310	Bristol boards as drawing paper (G. A. 1060).....	20%
556	" stones, unmanufactured.....	free.
584	Britannia metal, old, and fit only to be remanufactured.	free.
177	" ware.....	35%
233	British gum or burnt starch (G. A. 1418).....	per lb. 1¼¢
§3	" lustre (T. D. 491, 1947, 6403).....	20%
160	Brocade, as bronze powder (T. D. 5530).....	40%
	Brocade, cotton, as cotton cloth (G. A. 1455, 2434).	
	Broche shawls, see "Shawls."	
421	Bromine.....	free.
177	Bronze, manufactured articles or wares, not specially provided for, composed wholly or in part of bronze, and whether partly or wholly manufactured, (see notes to Section 4, Act of Aug. 28, 1894).....	35%
	(articles composed wholly or partly of bronze, if not found in this "Schedule" under their specific names, are classified under this general provision.)	
	" casts, specially imported for schools and societies, see "Societies."	
177	" figures, if not works of art (T. D. 7657, G. A. 727, 581).....	35%
	" figures, if works of art, see "Art."	
160	" metal, or Dutch metal, in leaf (T. D. 8479, 4508)..	40%

Paragraph
Law, 1894.

Rate of
Duty.

Bronze— <i>Continued.</i>	
452 " metal, if copper chief value (G. A. 2995)	free.
160 " powder (T. D. 5530, G. A. 991, 2885).....	40%
336 Brooches, if jewelry (T. D. 5103, G. A. 2096).....	35%
422 Broom corn.....	free.
314 Brooms (G. A. 2987).....	20%
14 Brown crystals (T. D. 1035).....	25%
48 " Spanish (paint).....	25%
645 " wool grease (T. D. 8392, G. A. 373, 736, 1951)....	free.
314 Brushes, of all kinds (T. D. 6174).....	35%
314 " brass, scratch (T. D. 5519, 7015).....	35%
314 " for copying books (G. A. 1946).....	35%
314 " dust, feather (T. D. 7015).....	35%
314 " flesh (G. A. 1313).....	35%
314 " hair, with ivory backs and handles, or of celluloid (T. D. 7015).....	35%
314 " powder puffs (T. D. 3114, G. A. 1731, 2034).....	35%
314 " sink (T. D. 8999).....	35%
314 " throat (T. D. 8696).....	35%
314 " tooth (T. D. 8779).....	35%
321 " toy (T. D. 569, but see G. A. 1053).....	25%
Buchu leaves, see "Drugs."	
177 Buckles, gold, silver or other metal (T. D. 9382, G. A. 1098, 1099).....	35%
336 " if jewelry (G. A. 1098).....	35%
264 Buckrams, cotton (T. D. 9941, G. A. 1141).....	35%
424½ " jute, as burlaps (G. A. 2251).....	free.
190 Buckwheat (T. D. 6156).....	20%
§3 " flour.....	20%
Buds, (drugs), see "Drugs."	
Buffalo skins, as fur skins.	
326½ Bugles, musical instruments, metal.....	25%
" or beads, see "Beads."	
113 Building forms and other structural shapes, iron or steel, whether plain or punched, or fitted for use (T. D. 7617, 7773, G. A. 1484, 1936).....per lb. $\frac{1}{10}$ *	
" stone, see "Stones."	
Bulbs and roots, not edible, not specially provided for, see "Plants."	
" (drugs) see "Drugs."	
177 Bullets.....	35%
423 Bullion, gold or silver (T. D. 7996, 8619, G. A. 913).....	free.
162 Bullions *and metal thread of gold, silver, or other metals, not specially provided for (T. D. 5642, 6042, 6149, G. A. 393, 1519, 1523, 2529) (see Tinsel).....	25%

*Bullion is a distinct article known to the trade, and is a tinsel wire made into a spiral form. It is bought and sold by the pound

Paragraph Law, 1894.	Rate of Duty.
558 Bulrushes.....	free.
Bunion plasters, see "Plasters."	
Bunting, wool or worsted, see "Woolen Dress Goods."	
424 Burgundy pitch	free.
424½ Burlaps (G. A. 1129, 1254, T. D. 13652, G. A. 2136, 2251, 2252, 2263, 2337, T. D. 15499).....	free.
424½ " made into bags for grain.....	free.
233 Burnt starch or dextrine (G. A. 1418).....	per lb. 1½¢
594 Burnishing stones (G. A. 1989)	free.
Bur waste, see "Wool."	
638 Burr stone, in blocks, rough or manufactured, or bound up into mill stones (T. D. 5878, G. A. 791).free.	
177 " " rollers (T. D. 7140).....	35%
Busts, see "Art."	
140 Butcher's knives and steels.....	35%
194 Butter, and substitutes therefor (T. D. 7745)	per lb. 4¢
213 " apple	20%
230 " cocoa, or cocoa butterine (G. A. 1174, 2766).per lb. 3½¢	
315 Button forms, lastings, mohair, cloth, silk, or other manu- factures of cloth, woven or made in patterns of such size, shape, or form, or cut in such man- ner as to be fit for buttons exclusively, (T. D. 3084, 4394, 10570; G. A. 1209).....	10%
177 " drills, metal (G. A. 2883)	35%
177 " material, of zinc, and nickel (T. D. 6904).....	35%
" moulds, according to material of chief value.	
177 " shanks, metal, (T. D. 9017).....	35%
316 Buttons, agate, commercially known as such.....	25%
317 " bone, wholly or partially manufactured (G. A. 957).....	35%
177 " brass (T. D. 13382).....	35%
15 " celluloid.....	45%
84 " china or porcelain, plain.....	30%
85 " " " decorated.....	35%
336 " collar, cuff or sleeve, mock or real jewelry (T. D. 5315, 9832).....	35%
264 " cotton velvet, cotton chief value (T. D. 12758) ..	35%
317 " glass, wholly or partially manufactured (T. D. 5511, G. A. 1714, 2619).....	35%
353 " gutta percha.....	30%

and is used in the manufacture of tassels, epaulets, fringes, &c. When made into these or other articles, it loses its identity as "bullion," and becomes a manufacture, having a new and different form and commercial designation (G. A. 644.)

Metal in the form of lamé or lahn, wound around cotton thread, forms what is commercially known as metal thread (G. A. 2439), but when converted into an article, it ceases to be metal thread (G. A. 644).

Paragraph Law, 1894.		Rate of Duty.
Buttons—Continued.		
317	" horn, wholly or partially manufactured (G. A. 957).....	35%
317	" ivory or vegetable ivory, wholly or partially manufactured* (T. D. 4346, G. A. 1892).....	35%
351	" jet (G. A. 2619).....	25%
177	" metal.....	35%
353	" papier-mache, chief value, if not shoe buttons (G. A. 2433).....	30%
316	" pearl and shell, wholly or partially manufactured (G. A. 894), 1 cent per line, (button measure of $\frac{1}{16}$ of 1 inch) per gross and.....	15%
318	" shoe, made of paper, board, papier-mache, pulp, or other similar material not specially provided for.....	25%
300	" silk or silk chief value (T. D. 6031, 10551, G. A. 2135).....	45%
177	" steel or iron.....	35%
181	" wood.....	25%
286	" or barrel buttons, or buttons of other forms, for tassels or ornaments, wholly or in part of wool, worsted or animal hair	50%
131	Butts and hinges, iron or steel.....	per lb. $1\frac{1}{2}\%$
497	" jute.....	free.

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206½	Cabbage seed (T. D. 6635).....	10%
425	Cabbages.....	free.
	Cabinets, specimens of natural history, botany, and mineralogy, see "Specimens."	
	Cabinetware and wood, see "Furniture" and "Woods."	
177	Cable, telegraph (G. A. 2906).....	35%
	Cables, see "Cordage" and "Iron Chains."	
61	Cachous aromatic (toilet) (T. D. 9132, G. A. 2739).....	40%
	Cacao, see "Cocoa."	
60	Cade oil (T. D. 6882).....	25%
427	Cadmium.....	free.
48	Cadmium yellow (G. A. 2049).....	25%
568	Cajeput oil.....	free.
§3	Cakes and crackers (T. D. 14469).....	20%
428	Calamine.....	free.
	Calamus root, (T. D. 1279,) see "Drugs."	

* Buttons made from whiting and shellac in imitation of ivory, held to be dutiable as ivory buttons (G. A. 417). Buttons of peculiar shape for ornamenting garments, held to be buttons (G. A. 1892).

Paragraph Law, 1894.		Rate of Duty.
60	Calcium, chloride of (T. D. 9008).....	25%
60	" santonate of (T. D. 9935) containing less than 80% of santonine (see "Santonine").....	25%
504	Calf's hair, cleaned or uncleared, and unmanufactured .free.	
	" " goods, see "Woolens."	
505	Calfskins, dried, salted or pickled.....	free.
341	" tanned or tanned and dressed (T. D. 5635, G. A. 1743).....	20%
341	" bookbinder's, dressed and finished.....	20%
341	" japanned or patent leather (G. A. 2179).....	20%
394	Calisaya bark.....	free.
16½	" " otherwise than crude (T. D. 9465).....	10%
59	Calomel.....	25%
	Cambrics, cotton, as cotton cloth (T. D. 246).	
277	" linen.....	35%
	Camel's hair, raw or unmanufactured, see "Wool."	
	" " goods, see "Woolens."	
	" " noils, see "Wool."	
314	" " pencils in quills.....	35%
234½	Camelias (G. A. 290).....	10%
336	Cameos, in frames.....	35%
338	" cut but not set (T. D. 9211).....	25%
338	" set but not as jewelry.....	30%
336	" set as jewelry.....	35%
102	Cameras, if glass chief value.....	35%
	" other, dutiable according to the material of chief value.	
10½	Camphor, refined.....	10%
429	" crude	free.
60	" oil (T. D. 9264, G. A. 2815).....	25%
611	Canary seed.....	free.
571	" weed, as orchil.....	free.
	Candelabras (T. D. 3347), see "Candlesticks."	
470	Candle nuts (T. D. 1958).....	free.
§3	" tar or residuum (T. D. 5091, G. A. 2431).....	20%
	Candlewicking, see "Wicks."	
351	Candles and tapers, wax (G. A. 1205).....	25%
	" carbon, according to material of chief value.	
177	Candlesticks, brass, gold, silver or other metal (T. D. 3347).....	35%
84	" china or earthenware, plain.....	30%
85	" " " decorated.....	35%
	Candy, see "Confectionery."	
	Canella alba bark, see "Drugs."	
179	Cane, chair, wrought or manufactured from rattans or reeds (T. D. 9779, G. A. 1665).....	10%
181	Canes for walking, finished, wood (T. D. 9067, G. A. 2437).....	25%

Paragraph Law, 1894.		Rate of Duty.
	Canes— <i>Continued.</i>	
359	" containing pipes (T. D. 3692).....	50%
684	" bamboo, reeds, and sticks for, in the rough or not further manufactured than cut into suitable lengths (T. D. 4345, G. A. 1281, 1665).....	free.
179	" reeds for, wrought or manufactured from reeds or rattan (G. A. 1665).....	10%
	Canned goods, see "Meats," "Vegetables," "Fish," &c.	
	Cannetille or bullions, see "Bullions."	
	Cans made of imported material entitled to drawback, see section 22, Act Aug. 28, 1894.	
	" tin, exported and returned, see "United States products."	
	Cantharides (Spanish flies), see "Drugs."	
	Canton flannels as cotton cloth (T. D. 3422).	
302	" crapes, silk.....	45%
	Canvass, cotton, not duck (T. D. 6362), as cotton cloth.	
277	" embroidery, flax, jute or hemp (G. A. 873, 2136). .	35%
295	" floor, (not oil cloth), of flax, hemp or jute.....	30%
	" sail, cotton, see "Cotton Duck."	
277	" " linen.....	35%
	" flax, hemp or jute, commercially known as burlaps, see "Burlaps."	
277	" flax, hemp or jute, other than burlaps, (G. A. 1426, 2214, 2255, 2259).....	35%
	Caoutchouc, see "India Rubber."	
326½	Capadastras (T. D. 8549).....	25%
	Cape gum, see "Drugs."	
198	Capers, (pickles).....	30%
353	Capes, fur.....	30%
301	" silk.....	50%
	" wool, worsted or animal hair, see "Woolen Clothing."	
327	Caps, percussion (T. D. 3846) (can be warehoused, T. D. 9564) see also cartridges.....	30%
327	" blasting.....	per M. \$2.07
258	" cotton (G. A. 2277, 2133).....	40%
	" cloth, tweed (T. D. 7214) see "Woolen Clothing."	
353	" fur (T. D. 7214, G. A. 537).....	30%
353	" leather.....	30%
275	" linen (G. A. Mar. 9, 1895).....	50%
301	" silk (T. D. 6044).....	50%
	" wool, worsted or animal hair (T. D. 7214, 8506, G. A. 355, 456, 938, 1302) see "Woolen Cloth- ing."	
	Capsicum or red pepper, see "Pepper."	
	Capsules, see "Preparations."	
177	" for bottles, metal.....	35%

Paragraph Law, 1894.		Rate of Duty.
611	Caraway seed.....	free.
568	" oil.....	free.
143	Carbines.....	30%
363	Carbolic acid (T. D. 2587, 6496,) (but see par. 443).....	free.
59	" sheep wash (T. D. 8182, 8782).....	25%
408	Carbon, animal, fit only for fertilizing purposes (G. A. 2422).....	free.
40	" " as bone black.....	20%
\$3	" blocks or plates (T. D. 8777).....	20%
	" candles, according to material of chief value.	
§3	" gas retort (T. D. 5050).....	20%
8½	Carbonate of ammonia (T. D. 7381).....	20%
395	" baryta or witherite.....	free.
24	" magnesia (medicinal).....per lb.	3¢
543	" " native mineral, or magnesite.....free.	
595	" " potash, crude, or black salts (T. D. 5096, G. A. 1249).....	free.
	" " soda, see " Soda."	
640	" " strontia, mineral.....	free.
88	Carboys, covered or uncovered, whether filled or un- filled, whether contents dutiable or free, $\frac{1}{4}\%$ per lb. " returned, see " United States products."	
	Carbuncles, see " Precious stones."	
	Carcasses of animals, dressed for food, see " Meats."	
611	Cardamon seed	free.
308	Card board (G. A. 634, 770)	30%
	" baskets, see " Baskets."	
	" cases, according to the material of chief value.	
	" waste, see " Wool."	
132	" clothing, manufactured from tempered steel wire (T. D. 8973, 5800, G. A. 1479).per sq. ft.	40¢
132	" " all other.....per sq. ft.	20¢
	Cardigan jackets, wool, see " Woolen clothing."	
177	Carding machinery (T. D. 1136).....	35%
308	Cards, blank, surface coated.....	30%
311	" printed (T. D. 3941, 4719).....	25%
	" lithographed, see " Lithographs."	
	" playing, see " Playing cards."	
555	Carlsbad sprudel salts (T. D. 9715).....	free.
	Carmine, lake, see " Paints."	
514	Carmines, indigo.....	free.
	Carnelian, see " Cornelian."	
181	Carpet beaters, rattan (G. A. 1014).....	25%
	Carpets, Carpeting, Mats and Rugs, viz:*	
293	Angola (T. D. 1463) as two-ply ingrain.....	30%
287	Aubusson and Axminster, and of like character.....	40%

*See note on next page.

Paragraph Law, 1894.		Rate of Duty.
	Carpets, Carpetings, Mats and Rugs.— <i>Continued.*</i>	
294	Baize or Bockings, printed, colored, or otherwise (T. D. 3279)	30%
289	Broche (T. D. 7894).....	40%
289	Brussels, and carpets of like character.....	40%
291	Brussels, tapestry, and carpets of like character, printed on the warp or otherwise.....	42½%
289	Byzantine (T. D. 6538).....	40%
287	Chenille, and carpets of like character.....	40%
	cork, figured or plain, see "Oilcloth."	
295	cotton, flax, or wool, or parts of either not specially provided for (T. D. 3390).....	30%
294	druggets, printed, colored or otherwise (T. D. 10111)...	30%
294	felt (T. D. 10111, G. A. 1063).....	30%
295	flax, cotton or wool, or parts of either not specially provided for.....	30%
295	hair and cotton (G. A. 1911).....	30%
269	hemp and jute (T. D. 13724, G. A. 2052).....	20%
292	ingrain treble and three-ply.....	32½%
293	ingrain two-ply	30%
295	Kalmuc (T. D. 10038).....	30%
269	Madras (T. D. 4861, 7548).....	20%
287	moquette.....	40%
290	mosaic velvet (T. D. 6033, G. A. 1997).....	40%
290	plush (T. D. 4720).....	40%
288	Saxony, Tournay velvet, and carpets of like character	40%
290	velvet and tapestry velvet, printed on the warp or otherwise, and carpet of like character (T. D. 6033). 40%	
288	velvet Tournay, and carpets of like character.....	40%
292	venetian, chain.....	32½%
288	Wilton, and carpets of like character.....	40%
293	wool Dutch.....	30%
295	of wool, flax or cotton, or parts of either, not specially provided for (T. D. 3390, G. A. 1911, 2000, 2244, 2352)..	30%
287	woven whole for rooms (T. D. 9174).....	40%
296	mats, rugs, screens, covers, hassocks, bedsides, art squares, and other portions of carpets or carpeting wholly or in part of wool, and not specially provided for, subjected to the rate of duty herein imposed on carpets or carpeting of like character or description (T. D. 8969, G. A. 2902).	
356	mats, cocoa fiber or rattan.....	20%
352	" grass, in natural state (G. A. 708, 1705).....	25%
277	" " fiber (G. A. 1054).....	35%

*Carpets and mats made of pile fabrics cannot be classified as pile fabrics or as manufactures of wool (T. D. 13724, G. A. 2052, 2454).

Paragraph Law, 1894.		Rate of Duty.
	Carpets, Carpetings, Mats and Rugs.— <i>Continued.*</i>	
	mats, sheepskin (G. A. 298, but see notes to Skins) as woolen manufactures, see "Woolens."	
485	" straw, for floors (G. A. 1442).....	free.
	" other, according to material.	
287	rugs, Berlin, Oriental, and other similar rugs.....	40%
353	" fur skins with stuffed heads (G. A. 2917).....	30%
	" traveling, wool, (G. A. 2454) classified under par. 296.	
353	" goat skin (see note to Skins, goat).....	30%
287	" Turkey.....	40%
	Carraway, see Caraway.	
	Carriages and parts of, dutiable according to the mate- rial of chief value (G. A. 1734).	
207	Carrots	10%
206½	" seed (T. D. 6635)	10%
	Cars, repairs and refurnishing, running between Canada and United States, when dutiable or free see T. D. 648, 4239, 5093, 9549, 9688, 11630, 12093, 12279, 12859.	
177	" railroad (T. D. 9623).....	35%
113	Car truck channels, iron or steel (T. D. 9864).....	per lb. 10¢
177	Cartridges and cartridge shells (T. D. 3846, 6634, G. A. 2336)	35%
	Carvers, see "Knives."	
	Cascarilla bark, see "Drugs."	
	Cashmere and cashmere shawls, "see Woolens."	
180	Casks and barrels, empty.....	20%
	" returned, see "United States products."	
646	Cassava or cassady or tapioca, flake, pearl and flour (T. D. 3161, 11114).....	free.
626	Cassia, cassia buds, cassia vera, unground (T. D. 4039).....	free.
235	" ground or powdered.....	per lb. 3¢
470	" fistula, crude drug.....	free.
568	" oil (T. D. 4039, 9241, G. A. 1414).....	free.
653	Cassiterite, or black oxide of tin	free.
	Cassocks (T. D. 4435), if not regalia, dutiable according to material, of chief value.	
	" if regalia, (T. D. 5942, 7135), see "Societies."	
326½	Castenets or bones, (wood), (T. D. 2510)	25%
177	Casters for furniture, metal (G. A. 1204)	35%
86	" " " earthy substance.....	30%
	" or cruets, dutiable according to the material of chief value.	
	Castings of iron or steel, see "Iron or Steel."	

*See note on preceding page.

EXISTING LAWS AND DECISIONS. 367

	Rate of Duty.
353 Casts of plaster, not works of art.....	30%
" specially imported for schools or societies, see "Societies."	
" if works of art, see "Art."	
205 Castor beans or seeds, 50 lbs. to bushel, (see note to seeds, castor)	per bushel 25%
27 " oil.....	per gall. 35%
430 " or castoreum.....	free.
464 Catechu or cutch (G. A. 642).....	free.
351 Cat-gut or whip-gut or worm-gut, all manufactures of, or of which the same is component material of chief value, not specially provided for, (see notes to Section 4, Act of Aug. 28, 1894) (G. A. 1655, 2463).....	25%
	(articles composed wholly or partly of cat-gut, whip-gut or worm-gut, if not found in this "Schedule" under their specific names, are classified under this general provision.)
431 " when unmanufactured or not further manufactured than in strings or cords (G. A. 311, 567, 2828). free.	
Cat (wild) skins, as fur skins (G. A. 1857).	
352 Catheters, rubber chief value (T. D. 7319).....	25%
177 " metal chief value (T. D. 7349, G. A. 2484)....	35%
198 Catsup (vegetable sauce).....	30%
Cattle, neat and hides of, see section 17, Act Aug. 28, 1894.	
" other, see "Animals."	
207 Cauliflowers, in natural state.....	10%
198 " in salt or brine (T. D. 10597, G. A. 1080, 2801, 2833).....	30%
595 Caustic or hydrate of potash, including refined in sticks or rolls.....	free.
65 " " of soda (T. D. 4066, 4118).....	per lb. ½¢
471 Caviare, fish eggs (G. A. 372).....	free.
Cayenne pepper, see "Pepper."	
684 Cedar in log, rough or hewn.....	free.
" other form, see specific article under "Woods."	
83 " saw dust (T. D. 4899), if not for dyeing or tanning.	10%
568 Cedrat or citron oil (T. D. 8962).....	free.
206½ Celery seed (T. D. 1903).....	10%
470 " unfit for planting (G. A. 1375).....	free.
198 " salt (T. D. 6080).....	30%
Celluloid, see "Collodion."	
453 Cement, copper.....	free.
79 " Roman, Portland, and other hydraulic cement in barrels, sacks or other packages, including weight of barrel or package (T. D. 3517, 8199, G. A. 2425).....	per 100 lbs. 8¢
	in bulk..... per 100 lbs. 7¢

Paragraph Law, 1894.		Rate of Duty.
<i>Cement—Continued.</i>		
§3	" india rubber (G. A. 1963).....	20%
79	" other than above (T. D. 8507, 9375).....	10%
60	Cene oil.....	25%
177	Central fire cases, or Cartridges (T. D. 3846).....	35%
	Cerates, medicinal, see "Preparations."	
668	Ceresia, or fossil wax (T. D. 2703, 6258).....	free.
432	Cerium	free.
14	Ceruleine (T. D. 8768, G. A. 1424, 3007).....	25%
177	Chafing dishes, copper, or other metal.....	35%
177	Chains, brass or copper, not jewelry or toys.....	35%
137	" for saddlery.....	30%
353	" gutta-percha, if not jewelry.....	30%
137	" iron or steel (T. D. 8740, 9969, G. A. 384, 385).....	30%
336	" jewelry, real or mock (T. D. 5103, 9840, G. A. 384).....	35%
321	" if toys (T. D. 3208).....	25%
137	" plated or gilt (if not jewelry).....	30%
177	" shot (T. D. 10128, G. A. 385).....	35%
137	" steel (T. D. 8740, 9969, G. A. 384, 385).....	30%
	Chair cane, see "Cane."	
181	Chairs, wood or willow (T. D. 9536, G. A. 1646), see " Furniture"	25%
177	" metal.....	35%
152	" railway (T. D. 276).....	25%
II	Chalk, prepared, precipitated, French, red, and all other chalk preparations not specially provided for (T. D. 3129, 5374).....	20%
433	" unmanufactured.....	free.
II	" billiard (T. D. 14200).....	20%
340	Chamois skins, unfinished (G. A. 806).....	10%
341	" dressed and finished (G. A. 806).....	20%
353	" toilet mats of (T. D. 8789).....	30%
	Chamomile flowers, see "Drugs."	
568	" " oil of.....	free.
	Champagne, see "Liquors."	
102	Chandeliers,* glass chief value.....	35%
177	" metal and glass, metal chief value.....	35%
86	" china or earthenware, decorated.....	40%
113	Channels, and car truck channels, iron or steel (T. D. 9864).....	per lb. 1½"
	Chapapote, or Mexican asphaltum, see "Asphaltum."	
434	Charcoal (T. D. 7170, G. A; 1739).....	free.
§3	" specially prepared (T. D. 8669, G. A. 2764)....	20%
434	" sticks, for drawing (G. A. 1819).....	free.

* Portions of chandeliers of brass and glass separately packed and invoiced, to be separately assessed, see T. D. 3347, G. A. 2795.

EXISTING LAWS AND DECISIONS.

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Paragraph Law, 1894.		Rate of Duty.
336 Charms, agate (T. D. 7155).....		35%
84 " china, porcelain, parian, bisque, earthen, not decorated.....		30%
85 " when decorated.....		35%
336 " metal, jewelry.....		35%
336 " glass, if jewelry.....		35%
336 " miniature opera glass (T. D. 9073).....		35%
311 Charts.....		25%
410 " which shall have been printed more than twenty years at the date of importation (T. D. 13164).....free.		
410 " hydrographic.....		free.
" imported for United States, see "United States."		
" specially imported for schools and societies, see "Societies."		
336 Chatelaines (T. D. 1624).....		35%
320 Checkers, or draughts, any material.....		50%
Checks, cotton or linen, see "Cotton cloth," or "Linen cloth."		
195 Cheese (G. A. 2919).....per lb.		4¢
195 " grated (T. D. 1727).....per lb.		4¢
" box materials, see "Boxes."		
Chemical apparatus of platinum, see "Platinum."		
363 " purposes, acids for, not specially enumerated or provided for (G. A. 2012).....free.		
60 " compounds and salts, not specially provided for (see note to Preparations,) (G. A. 699).... 25%		
443 " compounds, if coal-tar product, not medicinal (G. A. 2261, 2032).....free.		
" earthenware, see "Earthenware."		
" glassware, for use in laboratory, see "Glass."		
Chemises as clothing (G. A. 1033).		
260 Chenille curtains, table covers, and all goods manufac- tured of cotton chenille, or of which cotton chenille forms the component material of chief value (G. A. 1311)..... 40%		
" cloth cotton in the piece, see "Plushes."		
299 Chenilles, silk or silk chief value, \$1.50 per lb., but not less than 50%		
Cheroots, see "Cigars."		
489 Cherries, green or dried, as fruit.....		free.
§3 " in brandy (G. A. 2864).....		20%
Cherry juice, see "Fruit juice."		
320 Chessmen and chessballs, ivory, bone, or other materials (T. D. 8797, G. A. 1831).....		50%
18 Chestnut, extract of (T. D. 3412).....		10%
224 Chestnuts.....		20%
§3 " flour of (G. A. 722).....		20%
Chia seed, see "Drugs."		

Paragraph Law, 1894.		Rate of Duty.
470	Chian turpentine (T. D. 5114), oleo-resin.....	free.
227	Chickory-root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for (T. D. 4358, G. A. 2614).....	per lb. 2¢
231	" " mixed with other ingredients (G. A. 2614, T. D. 14783) as coffee substitute..	per lb. 1½¢
435	" " raw, dried or undried, but unground.....	free.
227	" paste (T. D. 1509).....	per lb. 2¢
206½	" seed (T. D. 7523).....	10%
	Chili peppers, see "Pepper, red or capsicum."	
108	Chimney pieces of slate.....	20%
105	" " " marble.....	45%
84	China, porcelain, parian and bisque ware, including	
85	placques, ornaments, toys, charms, vases, and statuettes,* white, not changed in condition by superadded ornamentation or decorated (T. D. 6965, 7572, 9735, G. A. 1330, 1692, 1764, 2021, 2120).....	30%
	decorated	35%
321	" dolls and doll heads (G. A. 1543, 1546, 2406)....	25%
336	" jewelry (T. D. 5161).....	35%
85	" settings for jewelry (T. D. 4971).....	35%
82	China—clay, or kaolin (including China stone, T. D. 5367).....	per ton \$2.00
497	" grass or ramie, unmanufactured.....	free.
277	" " yarn or thread.....	35%
362	" " noils (T. D. 6873, G. A. 1728).....	10%
	" " manufactures of, see "Grass."	
	" root, see "Drugs."	
	Chinchards, as sardines (T. D. 1382), see "Fish."	
	Chinese blue, see "Blues."	
397	" wax (T. D. 2225).....	free.
	" wine, see "Liquors."	
352	Chip, all manufactures of, or of which chip is component material of chief value, not specially provided for (see notes to Section 4, Act of Aug. 28, 1894). (articles composed wholly or partly of chip, if not found in this "Schedule" under their specific names, are classified under this general provi- sion.)	25%
	Chip materials for hats, bonnets and hoods, see "Hats."	

*In the case of a porcelain vase, decorated by a classic painting, the vase alone worth but \$20, while the painting increased its cost to \$600: held, that the provision for porcelain vases was more specific than "paintings" (G. A. 1981).

A painting, executed by hand, on porcelain and not commercially known as a plaque, held to be a painting (G. A. 1579, 1768, T. D. 13648 citing *In re Collamore*, Circuit Court, 53 Fed. Rep. 1006, but see G. A.

Paragraph Law, 1894.	Rate of Duty.	
177 Chisels (G. A. 218).....	35%	
60 Chlobarium (T. D. 763).....	25%	
12 Chloral hydrate, medicinal preparations.....	25%	
60 Chlorate of barytes (T. D. 2117, 6301).....	25%	
595 " " potash.....	free.	
621 " " soda.....	free.	
60 " " barium (T. D. 6301).....	25%	
60 " " calcium (T. D. 9008).....	25%	
17 " " ethyl (G. A. 1438).....	per lb. \$1.00	
537 " " lime or bleaching powder (G. A. 954).....	free.	
60 " " magnesium (T. D. 8092, 8138, G. A. 2051)....	25%	
60 " " zinc (T. D. 4526, G. A. 1575).....	25%	
13 Chloroform.....	per lb. 25%	
102 Chlorometers, glass.....	35%	
48 Chlorophyle for coloring soap (T. D. 9912).....	25%	
229 Chocolate, sweetened, flavored or other, valued at 35 cts. or less per lb. (T. D. 3569, 5512, 13916).per lb.	2%	
	valued above 35 cts. per lb.....	35%
229 " confectionery (T. D. 7840, 13916).....	35%	
438 Chromate of iron or chromic ore.....	free.	
	" lead (chrome yellow), see "Paints."	
54 " " potash	25%	
66 " " soda	25%	
Chrome colors, see "Paints."		
3 Chromic acid.....	per lb. 4%	
438 " ore or chromate of iron.....	free.	
§3 Chromium and chrome iron (T. D. 8496, G. A. 2071).....	10%	
Chromos, see "Lithographs."		
172 Chronometers, box or ship's, and parts of.....	10%	
363 Chrysamic acid, (T. D. 5147).....	free.	
14 Chrysoidine (T. D. 3927).....	25%	
Chrysolites, see "Minerals."		
Church furniture, dutiable (T. D. 4312), see "Furniture."		
	" regalia, see "Societies."	
Cicuta, see "Conium Cicuta."		
436 Cider.....	free.	
Cigar cases, lighters, cutters and other smokers' articles, see "Smokers' articles."		
	" labels, see "Lithographs."	
359 Cigarette paper, in all forms (G. A. 400, 2404).....	50%	
359 " book covers and books.....	50%	
59 Cigarettes, medicinal (T. D. 3080).....	25%	
59 " asthma (T. D. 1646).....	25%	
	" other, see "Cigars."	

Paragraph Law, 1894.		Rate of Duty.
188	Cigars, cigarettes, and cheroots of all kinds (T. D. 7957, 455).....	per lb. \$4 and 25%
188	paper cigars and cigarettes, including wrappers, same duty as cigars (T. D. 2607).	
	Internal Revenue Tax in addition, Section 4, Act March 3, 1883.	
	cigars and cheroots.....	\$3.00 per 1000
	cigarettes weighing not over 3 lbs. per 1000.....	50¢ per 1000
	" weighing over 3 lbs. per 1000,	\$3.00 per 1000
	<i>Provided</i> , That cigars shall be packed in boxes not before used for that purpose, containing respectively, 25, 50, 100, 200, 250 or 500 cigars each. (Sec. 32, Act of October 1, 1890.)	
	<i>Provided further</i> , That cigarettes shall be put up in packages or parcels containing 10, 20, 50 or 100 cigarettes each. (Sec. 32, Act of October 1, 1890.)	
§26	<i>Provided further</i> , That no cigars shall be imported unless the same are packed in boxes of not more than 500 in each box, and no entry of any imported cigars shall be allowed of less quantity than 3000 in a single package. Cigarettes and cheroots to be imported in not less quantity than 3000. (T. D. 1306, 11131.)	
394	Cinchona or other barks from which quinine may be extracted.....	free.
	" root, see "Drugs."	
601	Cinchonidia, and sulphate and salts of quinia (T. D. 5901, 6268, 6865).....	free.
627	Cinnamon, and chips of, unground.....	free.
235	" ground or powdered.....	per lb. 3¢
568	" oil (T. D. 4039).....	free.
536	Citrate of lime.....	free.
60	" magnesia (T. D. 5949, 6291).....	25%
60	" soda.....	25%
4	Citric acid.....	25%
489	Citron, green, ripe or dried.....	free.
489	" in brine, (G. A. 730).....	free.
218	" preserved or candied (T. D. 9357; G. A. 92, 369). 30%	
568	" oil, as cedarat (T. D. 8962).....	free.
568	Citronella or lemon grass oil (T. D. 770).....	free.
437	Civit, crude.....	free.
568	" oil.....	free.
	Clapboards, see "Woods."	
326½	Clarinets, or parts of.....	25%
177	Clasps, metal (T. D. 6425, 9192).....	35%
336	" if jewelry (T. D. 8790).....	35%

Paragraph Law, 1894.	Rate of Duty.
82 Clay or earth, unwrought or unmanufactured, not specially provided for, (G. A. 1772).	per ton \$1.00
82 " " " if wrought or manufactured, not specially provided for (T. D. 9249; G. A. 247, 848, 1413, 1514).	.....per ton \$2.00
439 " common blue clay in casks suitable for the manufacture of crucibles.	.....free.
82 " burnt (T. D. 6140).	.....per ton \$2.00
82 " china, or kaolin (including china-stone, T. D. 5367).	.....per ton \$2.00
140 Cleavers (G. A. Mch. 26, 1895).	35%
587 Clematis (G. A. 273, 1226).	.....free.
638 Cliff stone, unmanufactured (T. D. 5452).	.....free.
177 Clippers, horse and hair.	35%
159 Clippings, from brass or Dutch metal.	10%
452 " copper.	.....free.
110 " iron or steel, if scrap.	.....per ton \$4.00
Cloak or shawl pins, metal, see "Pins."	
Cloaks, see "Clothing."	
173 Clocks,* or parts of (T. D. 4160, 6289, 9477, 6014).	25%
467 " jewels to be used in the manufacture of clocks (T. D. 15350).	.....free.
177 " keys for (T. D. 6558; G. A. 543).	35%
177 Cloisonne enamelled vases, metal (T. D. 4061).	35%
Cloth, bolting, bookbinder's, hair, tracing or waterproof, see the respective articles.	
" other, see the material of which composed.	
Clothing and wearing apparel: [†]	
258 cotton (except shirts, drawers, stockings, shawls and suspenders, which see) or other vegetable fiber, or either chief value (G. A. 508, 546, 607, 981, 996, 1008, 1033, 1045, 1307, 1388, 1513, 1905, 2038, 2066, 2133, 2144, 2230, 2277, 2865, 2967).	40%
353 fur, or fur chief value (except hats, bonnets and hoods, which see), (G. A. 2017, 2090, 2451).	30%
275 linen, or linen chief value, no part wool (except collars and cuffs, which see) (G. A. 1512).	50%

*Side ornaments (vases, candelabras, figures, &c.) for clocks, but not attached to them, cannot be classified as parts of clocks, but dutiable according to the material of which composed (T. D. 1487, 6014, G. A. 2871).

†The Supreme Court in Arnold vs. U. S. (147 U. S. 494) held that the words "wearing apparel" covers all articles which are ordinarily worn, dress in general (G. A. 2066, 2756).

Embroidered or lace clothing dutiable as clothing and not as embroideries or laces (G. A. 2133, T. D. 13932, G. A. 2935, 2970).

Military sashes (G. A. 2600); surgical appliances, such as elastic stockings, &c. (G. A. 666); girdles (G. A. 1160) and cotton anklets (T. D. March 5, 1895) not classified as "Clothing," but dutiable according to material. Church vestments classified as clothing (G. A. 1369). Collars and jackets, beaded, beads chief value, classified under par. 354 at 30% (G. A. 3005).

Paragraph Law, 1894.		Rate of Duty.
Clothing and wearing apparel:— <i>Continued.</i>		
352	rubber chief value (G. A. 1469, 2242).....	25%
301	silk, or silk chief value (G. A. 288, 592, 1056, 1227, 1781, 2029, 2144, 2086, 2436, 2494, 2564).....	50%
	vegetable fiber, see cotton above.	
	wool, worsted or animal hair, see "Woolen clothing." of persons arriving in the United States, see "Effects."	
611	Clover seed as grass seed (G. A. 2442, 2443).....	free.
628	Cloves and clove stems unground.....	free.
235	" ground or powdered.....	per lb. 3¢
60	" oil of.....	25%
276	Cluny lace, linen (T. D. 1615).....	50%
177	Coaches, if metal chief value (G. A. 1734).....	35%
	" furniture for, dutiable according to material of chief value.	
441	Coal, anthracite (G. A. 1065, T. D. 13402, G. A. 2957)....	free.
318½	" bituminous† and shale (T. D. 6225, 10098, 13402, G. A. 2957).....	per ton 40¢
318½	" cannel (T. D. 787).....	per ton 40¢
318¾	" coke.....	15%
177	" hods of brass, iron or other metal.....	35%
	" oil, see "Petroleum."	
	" screenings and dust, as slack or culm (T. D. 2363, 3952, 4044).....	
318½	" slack or culm, such as will pass through $\frac{1}{2}$ inch screen (T. D. 7650, G. A. 500, 2010).....	per ton 15¢
441	" shale, anthracite (T. D. 5308, G. A. 2957)	free.
441	" stores of American vessels, but none shall be un- loaded (2798 R.S. and T.D. 4935, 6725, 12185, 15206).free.	
443	Coal-tar, all preparations (except medicinal) and pro- ducts of, not colors or dyes, not specially provided for‡ (T. D. 6619, G. A. 1348, 1417, 1838, 1840, 1841, 1842, 1843, 1850, 1851, 1852, 1859, 2032, 2261, T. D. 13282, 13410, G. A. 2499, 2505, 2514), (see proviso to "Petroleum").free.	
14	" colors or dyes, all, by whatever name known and not specially provided for (T. D. 2811, 3847, 5686, 8768, 8802, 9407, 9425, 9500, [9766, defines aniline dyes and colors,] G. A. 154, 1348, 1412, 1423, 1855, 2254, 2326, 2495, see proviso to "Petroleum").....	25%

*See note on preceding page.

†For drawback on bituminous coal used as fuel on American vessels, see Sec. 10, of the Act of June 19, 1886 (*supra*).

‡An acid or a chemical compound, not specially provided for, if a coal-tar preparation is not taken out of the provision for coal-tar preparations (G. A. 2032, 2061). Medicinal preparations, the product of coal-tar, should be classified as medicinal preparations (G. A. 2023).

<u>Paragraph Law, 1894.</u>		<u>Rate of Duty.</u>
	Coal-tar—Continued.	
	“ preparations, if medicinal, see “Preparations.”	
443	“ crude (see proviso to “Petroleum”). free.	
647	“ pitch of. free.	
	Coat linings, cotton, see “Cotton cloth.”	
329	“ “ fur (G. A. 1508). 20%	
302	“ “ silk or silk chief value (G. A. 2157). 45%	
	“ “ woolen, see “Woolen dress goods.”	
	Coats, see “Clothing.”	
444	Cobalt free.	
444	“ crystals (T. D. 3168). free.	
14½	“ oxide of. per lb. 25¢	
444	“ ore of. free.	
60	Cocaine, crude (G. A. 1531, 2405). 25%	
60	“ hydrochlorate (T. D. 13826, 13849). 25%	
60	“ muriate of (T. D. 13826, 13849). 25%	
445	Cocculus indicus. free.	
446	Cochineal. free.	
	“ lake, see “Paints.”	
60	“ ammoniacal (G. A. 710). 25%	
447	Cocoa, or cacao, crude. free.	
230	“ butter and cocoa butterine (G. A. 1174, 2766). per lb. 3½¢	
447	“ leaves and shells of (T. D. 2780, 6661). free.	
§3	“ fiber, dyed (G. A. 1252). 20%	
229	“ prepared or manufactured, not specially provided for (T. D. 3403, 4841, 5512, 6518). per lb. 2¢	
356	“ matting 20%	
356	“ slight mixture of wool (T. D. 1050). 20%	
356	“ mats 20%	
	“ sweetmeats, as confectionery.	
224	Cocoanuts in the shell. 20%	
568	“ oil of (G. A. 2360). free.	
218	“ prepared or dessicated. 30%	
617	Cocoons, silk. free.	
	Codfish, see “Fish.”	
	“ sounds or bladders, see “Bladders.”	
497	Codilla (tow of flax or hemp). free.	
268	Cod-lines, hemp (T. D. 9307). 10%	
499	Cod oil (G. A. 2832). free.	
28	Cod-liver oil (T. D. 7141, 7310). 20%	
568	“ “ of American fisheries. free.	
59	“ “ proprietary preparations of (G. A. 268, 2861). 25%	
448	Coffee, raw or roasted (G. A. 2802). free.	
182½	“ from Hawaiian Islands (see Act August 15, 1876). free.	
231	“ substitutes for, acorns prepared and dandelion root, and all other articles used as coffee, or as substitutes therefor, not specially enumerated	

Paragraph Law, 1894.		Rate of Duty.
Coffee— <i>Continued.</i>		
	or provided for (T. D. 3289, 6865, 4564, 6922, 9332, 14783, G. A. 2614).....	per lb. 1½%
	" chicory root for, see "Chicory."	
231	" homœopathic (T. D. 6922).....	per lb. 1½%
177	" mills, wood and metal, metal chief value.....	35%
	Cognac, see "Liquors."	
449	Coins, gold, silver, and copper (T. D. 3248, 6887, 11907, 14575).....	free.
426	" old (T. D. 11135).....	free.
450	Coir unmanufactured (T. D. 2780).....	free.
277	" hawsers (G. A. 1022).....	35%
	" manufacturers of, see "Vegetable substances."	
	" matting and mats, see "Matting."	
	" yarn, see "Yarn."	
318½	Coke	15%
48	Colcothar, or oxide of iron (T. D. 9455, G. A. 1627).....	25%
470	Colchicum seed (G. A. 1377).....	free.
58	" wine (T. D. 8329) per lb. 50¢, but not less than 25%	
61	Cold cream, (cosmetic).....	40%
354	Collars, beaded, beads chief value (G. A. 3005).....	35%
258	Collars, cotton or cotton chief value, no part linen.....	40%
258	" cotton, embroidered.....	40%
353	" fur (T. D. 6252).....	30%
258	" lace, cotton (G. A. 2133, 2994).....	40%
275	" linen (G. A. 2204).....per doz. 30¢, and 30%	
301	" silk	50%
275	" linen, wholly or part.....per doz. 30¢, and 30%	
275	" embroidered (G. A. 2204) per doz. 30¢, and 30%	
301	" silk or silk chief value.....	50%
	Collections of antiquities, etc., see "Antiquities."	
	Colleges, articles specially imported for, see "Societies."	
15	Collodion *and all compounds of pyroxyline, by what- ever name known (T. D. 5477).....per lb. 40¢	
15	" rolled or in sheets, but not made up into articles (T. D. 6744).....per lb. 50¢	
15	" when in finished or partly finished articles (G. A. 879, 1829, 2509, 2782, 2841).....	45%
	(articles composed wholly or partly of col- lodion, if not found in this "Schedule" under their specific names, are classified under this general provision (see notes to Sec. 4, Act of Aug. 28, 1894).	
	Colocynth, or coloquintida, or bitter apple, see "Drugs."	
7	Cologne water and other toilet waters and alcoholic perfumery (T. D. 9712).....per gall. \$2.00 and 50%	

* Celluloid manufactures, classified under paragraph 15, (T. D. 8610, 8941).

Paragraph Law, 1894.		Rate of Duty.
16	Coloring for brandy, beer, wine and other liquors (T. D. 6740, 7403, 10518; see G. A. 1418).	50%
86	Color stones or mullers (T. D. 5048). Colors, see "Paints."	30%
	Colts' foot (drug), see "Drugs."	
	Columbo root, see "Drugs."	
113	Columns and posts, or parts or sections of, iron or steel.	per lb. 10¢
31	Colza oil (T. D. 2604), as rape seed oil.	per gal. 10¢
15	Combs, celluloid (if not jewelry).	45%
177	" curry.	35%
354	" ivory, or vegetable ivory.	35%
177	" gold, silver or other metal (if not jewelry).	35%
353	" gutta percha.	30%
336	" if jewelry (G. A. 194).	35%
354	" shell or mother of pearl.	35%
	Comfits, see "Fruits preserved."	
603	Communion service (T. D. 450, 8049), as regalia.	free.
177	Compasses, metal chief value.	35%
177	" or dividers, brass or other metal (T. D. 7276; G. A. 1529).	35%
181	" or dividers, wood.	25%
	Compositions of glass or paste, see "Precious stones."	
	Compounds, see "Liquors" and "Preparations."	
	Coney plates and skins, see "Fur skins."	
183	Confectionery, sugar candy, and all confectionery made wholly or in part of sugar, and on sugars after being refined, when tinctured, colored, or in any way adulterated (T. D. 5954; G. A. 566, 1987, 1752).	35%
229	Confectionery, chocolate (T. D. 7840, 13916).	35%
	Conium cicuta, or hemlock, seed and leaf, see "Drugs."	
18	same, extract of.	10¢
470	Conium seed (G. A. 1376).	free.
	Conserves, medicinal, see "Preparations."	
	" other, see "Fruits preserved."	
	Contrayerva root, see "Drugs."	
§24	Convict labor, man's of, not entitled to entry.	
	Copal gum (T. D. 2907) see "Drugs."	
177	Copper, articles or wares manufactured, not specially provided for, and whether partly or wholly manufactured (see notes to Sec. 4, Act of Aug. 28, 1894).	35%
	(articles composed wholly or partly of copper, if not found in this "Schedule" under their specific names, are classified under this general provision.)	
454	" any form not manufactured, not specially provided for.	free.

Paragraph Law, 1894.		Rate of Duty.
Copper—Continued.		
60	" acetate of (T. D. 8593, G. A. 1860, 2341).....	25%
454	" in bars.....	free.
453	" black or coarse (T. D. 4529).....	free.
177	" bolts.....	35%
	" for construction and repair of vessels, see " Vessels."	
161	" bottoms.....	20%
161	" braziers, in rolled plates.....	20%
453	" cement.....	free.
452	" clippings from new.....	free.
426	" coins, old (T. D. 3248, 6887).....	free.
449	" coins.....	free.
452	" composition metal, copper chief value, not specially provided for (T. D. 8431).....	free.
454	" ingots.....	free.
	" medals, see "Medals."	
453	" matte, as regulus (T. D. 10173).....	free.
452	" old, fit only for remanufacture.....	free.
451	" ores (T. D. 6035, 15497).....	free.
454	" pigs.....	free.
161	" pipes.....	20%
	" plates for sheathing, see "Metals."	
454	" in plates.....	free.
453	" regulus of (T. D. 4529, 10173).....	free.
177	" powder (T. D. 9126).....	35%
161	" in plates rolled called braziers' copper.....	20%
161	" rods.....	20%
	" sheathing, see "Metals."	
161	" sheets	20%
666	" subacetate of, or verdigris (G. A. 2341).....	free.
405	" sulphate of, or blue vitrol.....	free.
455	Copperas, or sulphate of iron, or green vitriol.....	free.
218	Copra prepared or desiccated.....	30%
558	" not prepared or desiccated (G. A. 2811).....	free.
307	Copying books, blank, for press copying, of tissue paper, 35%	
311	" partly printed (G. A. 2982).....	25%
311	Copy books, other, if blank (T. D. 9904).....	20%
456	Coral, marine, unmanufactured and uncut.....	free.
351	" all manufactures of or of which coral is component material of chief value, not specially provided for (see notes to Section 4, Act of Aug. 28, 1894) 25% (articles composed wholly or partly of coral, if not found in this "Schedule" under their specific names, are classified under this gen- eral provision.)	
263	Cord, sash, hemp, see "Cordage".....	45%
277	" " jute (G. A. 1132).....	35%

Paragraph Law, 1894.	Rate of Duty
277 Cordage, or cables, coir (G. A. 1022).....	35%
268 " " wholly or in part of New Zealand hemp, istle or Tampico fiber, manilla, sisal grass, or sunn (T. D. 9307; G. A. 1034, 1980).....	10%
263 Cords, cotton (G. A. 1607, 1844, 2914).....	45%
263 " " and rubber (G. A. 1691, Mch. 28, 1895)....	45%
" " silk and metal according to material of chief value (G. A. 2181). " linen, see "Thread" and "Twine."	
300 " silk, or silk chief value (G. A. 1745).....	45%
352 " " and rubber, rubber chief value (G. A. 1754) ..	25%
286 " wholly or in part of wool, worsted or animal hair, elastic or non-elastic.....	50%
286 " and tassels, wool.....	50%
" " other material, see "Trimmings."	
Cordials, see "Liquors." " medicinal, see "Preparations."	
298 Cordonnet, silk (G. A. 1468).....	30%
" metal, see "Bullions."	
Corduroys, see "Plushes."	
611 Coriander seed (T. D. 8559).....	free.
16½ " otherwise than crude	10%
351 Cork, all manufactures of, or of which cork is compo- nent material of chief value (see notes to Sec. 4, Act of Aug. 28, 1894)	25%
(articles composed wholly or partly of cork, if not found in this "Schedule" under their specific names, are classified under this gen- eral provision.)	
457 " wood, or cork bark, unm'd (T. D. 9793).....	free.
" carpets, see "Oilcloth."	
351 " floats, for anglers.....	25%
351 " pictures.....	25%
457 " shavings (G. A. 1545).....	free.
351 " soles for shoes.....	25%
351 " ventilators	25%
319 Corks, wholly or partially manufactured	per lb. 10¢
556 Cornelian, crude.....	free.
338 " cut as precious stone.....	25%
336 " jewelry (T. D. 803).....	35%
326½ Cornets, or parts of.....	25%
321 " if toys.....	25%
§3 Cornish stone, ground (G. A. 599) see "Feldspar".....	20%
556 " unground (G. A. 2305).....	free.
190 Corn and cornmeal (T. D. 6156).....	20%
" plasters, see "Plasters."	
§3 " roasted (T. D. 7071).....	20%

Paragraph Law, 1894.		Rate of Duty.
Corn—Continued.		
232	" starch, if for starch.....	per lb. 1½¢
§3	" " for food and not suitable for starch.....	20%
§3	" " residuum (T. D. 6641).....	10%
	Corporations, articles specially imp'd for, see "Societies."	
59	Corrosive sublimate (mercurial preparation).....	25%
258	Corsets, cotton, or cotton chief value, embroidered or not (G. A. 2066, 2935).....	40%
275	" linen, or linen chief value, no part wool, em- broidered or not (G. A. 2935).....	50%
301	" silk, or silk chief value (G. A. 2066).....	50%
	" wool, or wool chief value (G. A. 2066), see "Woolen Clothing."	
263	Corset lacings, cotton (T. D. 8541).....	45%
263	" " linen (G. A. 1774).....	45%
302	" " silk, or silk chief value (G. A. 1637).....	45%
	" wire, see "Wire."	
	Corticene, see "Oilcloth."	
556	Corundum ore (T. D. 1374).....	free.
177	" disc (T. D. 8332) part metal.....	35%
61	Cosmetics (G. A. 1779).....	40%
	Costumes, scenery, &c., of Actors arriving in the United States (T. D. 4721, 7321, 13632; G. A. 1990), see par. 596.	
	" for military companies, according to material (G. A. 1759).	
277	Cot bottoms, linen.....	35%
	Cottonades, as cotton cloth (G. A. 1242).	
	Cotton azotique or gun cotton, see "Powder."	
458	Cotton, raw or unmanufactured.....	free.
	" bagging for, see "Bagging."	
	" bed tickings, as cotton cloth.	
264	" belting (G. A. 2951).....	35%
263	" binding, spindle.....	45%
	" bindings, see "Cords," "Braids," "Tapes," "Gimps," "Galloons" and "Trimmings."	
264	" binding, shoe (G. A. 2226).....	35%
276	" bobbinet	50%
263	" braids, elastic or non-elastic (T. D. 6733; G. A. 1431, 1691, 2143, 2236, 2312, 2850, 2914)	45%
263	" braces, elastic or non-elastic (T. D. 7333).....	45%
	" brocade, as cotton cloth (G. A. 1455, 2434).	
	" brilliants, as cotton cloth (T. D. 246).	
264	" buckrams, (T. D. 9941; G. A. 1141).....	35%
258	" caps (G. A. 2277, 2133).....	40%
	" cambric, as cotton cloth (T. D. 246).	
	" candle wicks, see "Wicks."	
	" canvass, not duck, as cotton cloth (T. D. 6362).	

Paragraph
Law, 1894.

Rate of
Duty.

Cotton— <i>Continued.</i>	
“	canton flannels, as cotton cloth (T. D. 3422).
“	carpets, see “Carpets.”
“	chenille, see “Chenille.”
“	cretonnes (T. D. 4558) as cotton cloth.
252 } Cotton cloth,* not exceeding 50 threads to the sq. inch,	
253 } counting the warp and filling, (G. A. 1613).	
not bleached, dyed, colored, stained, painted	
or printed,	
valued not over 7¢ per sq. yd.....1¢ per sq. yd.	
valued over 7¢ per sq. yd.....25%	
if bleached,	
valued not over 9¢ per sq. yd...1½¢ per sq. yd.	
valued over 9¢ per sq. yd.....25%	
if dyed, colored, stained, painted or printed,	
valued not over 12¢ per sq. yd....2¢ per sq. yd.	
valued over 12¢ per sq. yd.....30%	
253 Cotton cloth, over 50 and not over 100 threads to the sq.	
inch, counting warp and filling.	
not bleached, dyed, colored, stained, painted	
or printed,	
not over 6 sq. yds. to the lb.....1½¢ per sq. yd.	
over 6 and not over 9 square yards to the	
pound.....1½¢ per sq. yd.	
over 9 sq. yds. to the lb.....1¾¢ per sq. yd.	
valued over 7¢ per sq. yd.....25%	
if bleached,	
not over 6 sq. yds. to the lb....1½¢ per sq. yd.	
over 6 and not over 9 square yards to the	
pound.....1½¢ per sq. yd.	
over 9 sq. yds. to the lb.....2½¢ per sq. yd.	
valued over 9¢ per sq. yd.....25%	
if dyed, colored, stained, painted or printed,	
not over 6 sq. yds. to the lb....2½¢ per sq. yd.	
over 6 and not over 9 square yards to the	
pound.....3½¢ per sq. yd.	
over 9 sq. yds. to the lb.....3½¢ per sq. yd.	
valued over 12¢ per sq. yd.....30%	

*PAR. 257.—The term cotton cloth, or cloth, whenever used in paragraphs 252, 253, 254, 255 and 256 shall be held to include all woven fabrics of cotton in the piece, whether figured, fancy or plain, not specially provided for, the warp and filling threads of which can be counted by unraveling or other practical means. (G. A. 67, 2621, 2924.)

In determining under which particular paragraph of said countable clauses cotton cloths fall, it is the practice to count only the warp and filling threads, not including in the calculation the threads forming the figures which in part overlay the surface of

Paragraph Law, 1894.		Rate of Duty.
	Cotton cloth.— <i>Continued.</i>	
254	“ over 100 and not over 150 threads to the sq. inch, counting warp and filling. not bleached, dyed, colored, stained, painted or printed, not over 4 sq. yds. to the lb.... $1\frac{1}{2}$ ¢ per sq. yd. over 4 and not over 6 square yards to the pound..... 2 ¢ per sq. yd. over 6 and not over 8 square yards to the pound..... $2\frac{1}{2}$ ¢ per sq. yd. over 8 sq. yds to the lb..... $2\frac{3}{4}$ ¢ per sq. yd. valued over 9¢ per sq. yd..... 30%	
	if bleached, not over 4 sq. yds. to the lb.... $2\frac{1}{2}$ ¢ per sq. yd. over 4 and not over 6 square yards to the pound..... 3 ¢ per sq. yd. over 6 and not over 8 square yards to the pound..... $3\frac{1}{2}$ ¢ per sq. yd. over 8 sq. yds. to the lb..... $3\frac{3}{4}$ ¢ per sq. yd. valued over 11¢ per sq. yd..... 35%	
	if dyed, colored, stained, painted or printed, not over 4 sq. yds. to the lb.... $3\frac{1}{2}$ ¢ per sq. yd. over 4 and not over 6 square yards to the pound..... $3\frac{3}{4}$ ¢ per sq. yd. over 6 and not over 8 square yards to the pound..... $4\frac{1}{2}$ ¢ per sq. yd. over 8 sq. yds. to the lb..... $4\frac{3}{4}$ ¢ per sq. yd. valued over 12 $\frac{1}{2}$ ¢ per sq. yd..... 35%	
255	Cotton cloth, over 150 and not over 200 threads to the sq. inch, counting warp and filling. not bleached, dyed, colored, stained, painted or printed, not over 3 $\frac{1}{2}$ sq. yds. to the lb.... 2 ¢ per sq. yd. over 3 $\frac{1}{2}$ and not over 4 $\frac{1}{2}$ square yards to the pound..... $2\frac{3}{4}$ ¢ per sq. yd. over 4 $\frac{1}{2}$ and not over 6 square yards to the pound..... 3 ¢ per sq. yd. over 6 sq. yds. to the lb..... $3\frac{1}{2}$ ¢ per sq. yd. valued over 10¢ per sq. yd..... 35%	

the cloth, and it does not matter whether the overlaying threads are bleached or unbleached (G. A. 2934).

Sleeve linings or other cloths, composed of cotton and silk, whether known as silk stripe sleeve lining, silk stripe or otherwise, 45%. (Par. 260.)

The following classified as cotton cloth, viz: Bleached, colored, and écrù cotton cloths, known variously as Madras or as India mulls or muslins, Madras shirtings, Scotch lappets and lappet skirtings, coin spot muslins, harness spot muslins, figured and barred muslins, lace brocade, Leno net, diced leno,

Paragraph Law, 1894.	Rate of Duty.
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Cotton cloth.—*Continued.*

“ “ over 150 and not over 200 threads to the sq. inch, counting warp and filling— <i>Continued.</i> if bleached, not over $3\frac{1}{2}$ sq. yds. to the lb.. $2\frac{3}{4}\%$ per sq. yd. over $3\frac{1}{2}$ and not over $4\frac{1}{2}$ square yards to the pound..... $3\frac{1}{4}\%$ per sq. yd. over $4\frac{1}{2}$ and not over 6 square yards to the pound..... 4% per sq. yd. over 6 sq. yds. to the lb..... $4\frac{1}{4}\%$ per sq. yd. valued over $12\frac{1}{2}\%$ per sq. yd..... 35%	if dyed, colored, stained, painted or printed, not over $3\frac{1}{2}$ sq. yds. to the lb.. $4\frac{1}{4}\%$ per sq. yd. over $3\frac{1}{2}$ and not over $4\frac{1}{2}$ square yards to the pound..... $4\frac{1}{2}\%$ per sq. yd. over $4\frac{1}{2}$ and not over 6 square yards to the pound..... $4\frac{3}{4}\%$ per sq. yd. over 6 sq. yds. to the lb..... 5% per sq. yd. valued over $12\frac{1}{2}\%$ per sq. yd..... 40%
256 Cotton cloth, over 200 threads to the sq. inch, counting warp and filling. if unbleached, not over $2\frac{1}{2}$ sq. yds. to the lb.... 3% per sq. yd. over $2\frac{1}{2}$ and not over $3\frac{1}{2}$ square yards to the pound..... $3\frac{1}{2}\%$ per sq. yd. over $3\frac{1}{2}$ and not over 5 square yards to the pound..... 4% per sq. yd. over 5 sq. yds. to the lb..... $4\frac{1}{2}\%$ per sq. yd. valued over $12\frac{1}{2}\%$ per sq. yd..... 35%	if bleached, not over $2\frac{1}{2}$ sq. yds. to the lb.... 4% per sq. yd. over $2\frac{1}{2}$ and not over $3\frac{1}{2}$ square yards to the pound..... $4\frac{1}{4}\%$ per sq. yd. over $3\frac{1}{2}$ and not over 5 square yards to the pound..... 5% per sq. yd. over 5 sq. yds. to the lb..... $5\frac{1}{2}\%$ per sq. yd. valued over $14\frac{1}{2}\%$ per sq. yd..... 35%
260 Cotton cloth, composed of cotton and silk, known as silk stripe sleeve lining, silk stripes, or otherwise	45%
264 “ “ having india rubber as component material, 35%	

net and veined stripes, sateen brocades, mull cord stripes, coutil, crêpe or crimpé, dimity stripes and checks, reversible twills, ginghams, fancy piqués, fancy shirtings, nainsooks, lawns, fancy stripes, fast printed sateens, India linens, soft cambric, tarlatans,

Paragraph Law, 1894.		Rate of Duty.
Cotton—Continued.		
	“ clothing, see “Clothing.”	
258	“ collars and cuffs.....	40%
	“ cords, see “Cords.”	
	“ corduroys, see “Plushes.”	
	“ crepe as cotton cloth (G. A. 1302, 2147, 2154).	
	“ coutil as cotton cloth (G. A. 1663).	
	“ crochet, on spools (T. D. 2540), as cotton spool thread.	
	“ curtains, see “Curtains.”	
264	“ damask, in the piece or otherwise (G. A. 1179, 1619).....	35%
	“ denims, as cotton cloth.	
	“ dimities, as cotton cloth (G. A. 2522).	
	“ doylies, in piece, not damask, as cotton cloth (T. D. 4401, 5347, 6298).	
	“ drawers, see “Drawers.”	
	“ drillings, as cotton cloth.	
264	“ duck, in the piece or otherwise.....	35%
	“ embossed (T. D. 2598), as cotton cloth.	
	“ embroideries and edgings, see “Embroideries.”	
458	“ flocks or waste (G. A. 1638).....	free.
276	“ fringes (trimmings), (G. A. 1157).....	50%
263	“ galloons, elastic or non-elastic (G. A. 2143, 2239).....	45%
	“ ginghams, with few threads of flax, as cotton cloth (T. D. 1800; G. A. 1455)	
591	“ gins, see “Agricultural implements.”	
263	“ gimps, elastic or non-elastic (G. A. 2143).....	45%
258	“ gloves (G. A. 546, 2144, 2956).....	40%
	“ grenadines and genapines (T. D. 2495; G. A. 350) as cotton cloth.	
263	“ goring, elastic or non-elastic.....	45%
	“ handkerchiefs, see “Handkerchiefs.”	
	“ hollands for windows (G. A. 67, 208, 1144) as cotton cloth.	
264	“ hat bodies (T. D. Mch. 5, 1895).....	35%
258	“ hats.....	40%
	“ hose, see “Stockings.”	
276	“ insertings.....	50%
	“ Italian cloth, imitation, as cotton cloth (T. D. 1699, 4558).	
	“ jaconets, as cotton cloth (T. D. 6328).	
	“ jeans, as cotton cloth (T. D. 5531).	
276	“ laces and lace window curtains (T. D. 6214, G. A. 2264, 2369, 1318).....	50%
263	“ lacings, boot, shoe and corset.....	45%
	printed fitters, Scotch Swiss spots, tapestry, twilled cheviots. (G. A. 2621.)	

Paragraph Law, 1894.		Rate of Duty.
Cotton—Continued.		
	“ lappets, as cotton cloth, (T. D. 6456, G. A. 1178).	
	“ linings, with flax selvedge, as cotton cloth (T. D. 1787).	
	“ lawns, as cotton cloth.	
264	“ “ tucked (G. A. 2843).....	35%
264	“ “ hemstitched (G. A. 2924).....	35%
	“ leno cloth, as cotton cloth (G. A. 1163).	
264	“ manufacturers of, not specially provided for including cloth having India rubber as component material* (G. A. 1326, 1866, 2310, 2315, 2370, 2372, 2381, 2581, 2924, 3008).....	35%
	“ mixed goods (see notes to Section 4, Act of Aug. 28, 1894).	
	“ moleskins, see “ Plushes.”	
	“ mulls, Madras, as cotton cloth (G. A. 1472).	
	“ “ Swiss, figured or dotted † as cotton cloth.	
	“ “ corded, as cotton cloth (T. D. 6328, G. A. 1599).	
	“ muslin, as cotton cloth (T. D. 6349, G. A. 162, 614, 1455).	
	“ nainsooks, as cotton cloth (G. A. 1455).	
276	“ netting.....	50%
	“ neckties, see “ Neckties.”	
	“ pantaloons, as cotton cloth.	
	“ pile fabrics, see “ plushes.”	
	“ plushes, see “ Plushes.”	
	“ ruchings, see “ Embroideries.”	
577	“ rags for paper stock.....	free.
458	“ raw or unmanufactured.....	free.
	“ satins, as cotton cloth (T. D. 3889, 6328, G. A. 2434).	
611	“ seed	free.
§3	“ meal (T. D. 11004, G. A. 2977).....	20%
568	“ oil.....	free.

*The Court has decided that the term *manufactures of cotton not specially provided for*, may properly be held to include manufactures of cotton, or of which cotton is a component of *chief value* where such interpretation would not militate against other and more positive provisions in the tariff. (T. D. 4286, 4565, 12758, adopting opinion Circuit Court). See also decision of U. S. Supreme Court in the case of Liebenroth vs. Robertson, 144 U. S. 35.

A fabric of cotton cloth covered with paper and stiffened with a substance resembling paint, the whole perforated in fancy designs, producing the effect of coarse lace work, it being an article composed of cotton and paper, and cotton the predominant material in quantity and also of *chief value*, was classified under manufacture of cotton not otherwise provided for (G. A. 357).

†The Circuit Court of Appeals, 2d Circuit, In re Hager, decided that cotton cloths, commonly known as dotted swisses, should be classified as countable cottons (G. A. 2618, T. D. 14963).

Paragraph
Law, 1894.Rate of
Duty.

	Cotton— <i>Continued.</i>	
	“ seersucker, as cotton cloth (G. A. 1657).	
	“ shirts, see “Shirts.”	
	“ silesias, as cotton cloth.	
	“ skirting hemmed, as cotton cloth (T. D. 8297).	
260	“ sleeve linings, part silk.....	45%
	“ stockings, see “Stockings.”	
263	“ suspenders (T. D. 7333), elastic or non-elastic....	45%
263	“ tape (G. A. 2955, 2979).....	45%
264	“ terry cloth (G. A. 2310).....	35%
	“ tarlatans (T. D. 9322), as cotton cloth.	
251	“ thread, on spools, containing on each spool not over 100 yds. of thread.....per doz. spools 5½"	
	over 100 yds. on each spool, for every additional 100 yds. or fractional part thereof in excess of 100 yds.....per doz. spools 5½"	
250	“ thread and carded yarn, warps or warp yarn, in singles, whether on beams or in bundles, skeins or cops, or in any other form, except spool thread of cotton (T. D. 8945), not col- ored, bleached, dyed, or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, all numbers not over No. 15.....per lb. 3¢	
	over No. 15 and not over No. 30..per No. per lb. 4¢	
	over No. 30.....per No. per lb. 4¢	
	colored, bleached, dyed, combed, or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, not over No. 20.....per lb. 6¢	
	over No. 20.....per No. per lb. 10¢	
	<i>Provided,</i> That in no case shall the duty levied exceed 8 cts. per lb. on yarns valued at not over 25 cts. per lb., nor exceed 15 cts. per lb. on yarns valued at over 25 cts. per lb. and not exceeding 40 cts. per lb., and that on all yarns valued over 40 cts. per lb. a duty of 45%.	
	“ thread in imitation of human hair, as cotton thread (T. D. 2824).	
	“ tidies, see “Tidies.”	
	“ ties, iron or steel, see “Iron or Steel.”	
	“ toweling in piece, other than cotton damask (T. D. 4035), as cotton cloth.	
264	“ damask towels, (T. D. 8283).....	35%
264	“ tracing cloth (T. D. 3834, 5830, 13385, but see G. A. 2666).....	35%
	“ trimmings, see “Trimmings.”	
	“ twills, as cotton cloth (T. D. 246).	
	“ upholstery cloth, as cotton cloth (G. A. 2238).	

Paragraph Law, 1894.		Rate of Duty.
Cotton— <i>Continued.</i>		
	“ velvet and velveteens, see “Plushes.”	
	“ vestings as cotton cloth (G. A. 1669).	
264	“ wadding.....	35%
	“ warps or warp-yarn, see “Cotton Thread.”	
458	“ waste or flocks (G. A. 1638).....	free.
	“ wearing apparel, see “Clothing.”	
263	“ webbing, elastic or non-elastic (T. D. 7333, G. A. 1691, 2150, 2449).....	45%
	“ yarn, see “Cotton Thread.”	
	“ zephyrs, as cotton cloth (G. A. 1302).	
60	Coumarine (G. A. 1566)	25%
59	Court plaster.....	25%
	Coverings for salt, see “Salt.”	
470	Cowage down, drug, crude.....	free.
504	Cow-hair.....	free.
	“ manufactures of, see “Woolens.”	
	Cow-Hides, see “Hides.”	
	“ tanned or dressed, see “Leather.”	
	Cowrie, gum, see “Drugs.”	
613	“ (shells), not manufactured, cut or ground.....	free.
	Cows, see “Animals.”	
§3	Crackers and cakes (T. D. 14469).....	20%
	“ fire, see “Fire-crackers.”	
	Crank pins, see “Iron and Steel.”	
126	Cranks, mill, wrought iron.....	per lb. 1 $\frac{1}{10}$ %
	Crape, cotton, as cotton cloth (G. A. 1302, 2147, 2154).	
302	“ silk (G. A. 2436).....	45%
277	Crash, linen, (G. A. 2107, 1276).....	35%
	“ cotton, as cotton cloth.	
	Cravats, see “Clothing.”	
357	Crayon pencils, or wood pencils filled with chalk (T. D. 4265, G. A. 1498).....	50%
	“ portraits, as paintings (T. D. 3825), see “Art.”	
48	Crayons or pastels (G. A. 1819).....	25%
48	“ lithographic (T. D. 9738).....	25%
§3	Cream (T. D. 8404).....	10%
491	“ nuts.....	free.
73	“ of Tartar.....	20%
74	Creams, pink (T. D. 3214), or partially refined argols....	20%
52	Creminitz or kremnitz (white lead).....	per lb. 1 $\frac{1}{2}$ %
58	Creolen (G. A. 2023),....per lb. 50 cts., but not less than	25%
60	Creosote, wood tar (T. D. 2587, 9276).....	25%
443	“ coal tar (not medicinal).....	free.
	Crepe tissue paper, see “Paper.”	
• 363	Cresylic acid (T. D. 3980).....	free.
	Cretonnes, as cotton cloth (T. D. 4558).	
333	Crinoline cloth, hair.....	per sq. yd. 6 $\frac{1}{2}$
	“ wire (T. D. 1007), see “Wire.”	

Paragraph Law, 1894.		Rate of Duty.
150	Crochet cotton, on spools (T. D. 2540) as cotton thread. " needles (T. D. 6828, 9298; G. A. 745).	25%
129	Crockery ware, see "Earthenware."	
48	Crocidolite, manuf's of, see par. 86 (G. A. Mar. 19, 1895).	
460	Crocus martis or oxide of iron (T. D. 9455, G. A. 1627).	25%
8	Croisé or Shooda (T. D. 8679), as woolen dress goods.	
568	Croton bark, see "Drugs."	
611	Croton oil, see "Drugs."	free.
129	Crowbars, iron or steel.	per lb. 1½%
83	Crucibles not decorated (G. A. 1096, 2928).	20%
460	Cryolite or kryolith.	free.
8	Crystals, alum.	per lb. 1½%
14	" brown (T. D. 1035).	25%
444	" cobalt (T. D. 3168).	free.
74	" lees, partly refined (T. D. 2489).	20%
67	" soda, or sal soda (G. A. 1347, 1862).	per lb. 1½%
60	" tin.	25%
173	" watch (T. D. 5943).	25%
14	" yellow (T. D. 523, 9766).	25%
60	Cubebs, see "Drugs."	
621	Cubic nitrate, or nitrate of soda (T. D. 9457).	free.
207	Cucumbers, in natural state.	10%
198	" in salt or brine (T. D. 10597, G. A. 302, 1080).	30%
461	Cudbear.	free.
18	" extract for dyeing (T. D. 5529).	10%
14	" substitute (T. D. 3721, see also 2635).	25%
258	Cuffs, cotton or cotton chief value, no part linen.	40%
258	" " embroidered.	40%
353	" fur.	30%
275	" linen, wholly or in part of, embroidered or not.	per doz. 30% and 30%
60	Cultivators, see "Agricultural Implements."	
611	Cumarine (G. A. 1566).	25%
60	Cummin seed (G. A. 1422).	free.
462	Curling stones or quoits and curling-stone handles.	free.
353	Curls, human hair (but see G. A. 1027).	30%
217	Currants, zante.	per lb. 1½%
489	" other (G. A. April 1, 1895).	free.
177	Curriers' knives.	35%
463	Curry and curry powder.	free.
102	Curtains, bamboo, with glass beads, if glass chief value (T. D. 8788, G. A. 1006).	35%
250	" cotton chenille.	40%

Paragraph Law, 1894.		Rate of Duty.
Curtains—Continued.		
276	" (window), lace, of cotton, flax or jute (T. D. 5868, G. A. 1318, 2264, 2369).....	50%
177	" metal chief value (G. A. 3001).....	35%
276	" ruffled muslin, cotton (G. A. 2070, 2984)	50%
	" plush; dutiable as a manf. of the material of which the plush is composed.	
302	" silk, or silk chief value.....	45%
301	" silk, embroidered or part lace.....	50%
	" wool, as wool manuf's.	
	" other, according to material (T. D. 5868).	
Cushions and covers, dutiable according to material of chief value (G. A. 2991, 3001).		
464	Cutch, or catachu (G. A. 642).....	free.
139	Cutlasses or swords.....	35%
Cutlery, see respective articles.		
465	Cuttle fish bone, or sepia.....	free.
526	Cyanite or kyanite.....	free.
177	Cylinders for printing (T. D. 2092).....	35%
326½	Cymbals (T. D. 3992).....	25%

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177	Daggers (T. D. 7641) see par. 139.....	35%
587	Dahlia, not bulbs, classified as plants (T. D. 9945).....	free.
264	Damask, cotton, in the piece or otherwise (G. A. 1179, 1619).....	35%
277	" linen (G. A. 491).....	35%
302	" silk.....	45%
Dammar gum, see "Drugs."		
231	Dandelin root, prepared as coffee substitute (T. D. 3289, 6865).....	per lb. 1½¢
466	" roots, raw, dried, or undried, but unground.....	free.
561	Darning needles.....	free.
213½	Dates.....	20%
218	" stuffed or candied (G. A. 1231, 1317).....	30%
443	Dead oil, or phenyle acid (T. D. 5825, G. A. 2261).....	free.
Deals, see "Woods," sub-title "Lumber."		
Decalcomaine pictures, see "Lithographs."		
321	" toy pictures (G. A. 2836).....	25%
102	Decanters, glass, not cut, but having ground necks and stoppers only (G. A. 2378).....	35%
90	" cut, engraved, painted, colored, printed, stained, etched, or otherwise ornamented or decorated, except such as have ground necks and stoppers only (G. A. 1113, 1454, 2378).....	40%

Paragraph Law, 1894.	Rate of Duty.
Decoctions, medicinal, see "Preparations."	
" of logwood and other dyewoods, see "Extracts."	
§3 Deer carcasses (T. D. 2325, 7202, G. A. 1916).....	10%
" horns, see "Horns."	
" skins, see "Skins."	
" see "Animals."	
88 Demijohns, covered or uncovered, whether filled or unfilled, whether contents free or dutiable.....per lb.	4¢
Denims, as cotton cloth.	
Dentelles (T. D. 8387), as woolen dress goods.	
61 Dentifrices (T. D. 9068).....	40%
213 Dessicated apples.....	20%
198 " vegetables (T. D. 8274, G. A. 1600).....	30%
233 Dextrine, or burnt starch (G. A. 1418).....per lb.	1½¢
173 Dials for watches or clocks (T. D. 2807).....	25%
177 " for gas meters (T. D. 2807).....	35%
467 Diamond dust or bort.....	free.
338 Diamonds, uncut (see par. 467)*.....	10%
338 " when cut, but not set*.....	25%
338 " when set, but not jewelry.....	30%
336 " set as jewelry.....	35%
467 " glaziers', not set (T. D. 3546).....	free.
338 " set (G. A. 510, 956, 2968).....	30%
338 " engravers', set.....	30%
467 " not set (T. D. 5521).....	free.
338 " designers', or diamond-pointed pencils.....	30%
467 " miners' not set.....	free.
338 " set.....	30%
338 " imitation of, not over one inch in dimensions and not set.....	10%
467 " for jewels in watches or clocks.....	free.
Diaper, cotton, as cotton cloth.	
277 " linen	35%
320 Dice, ivory, bone or other materials.....	50%
Die Blocks, see "Iron and Steel."	
177 Dies, embossing, steel (T. D. 9889, G. A. 1534).....	35%
Dimities, cotton, as cotton cloth (G. A. 2522).	
177 Dirks, see par. 139.....	35%
Discriminating duty, see Section 14, Act of Aug. 28, 1894.	
Dishes, dutiable according to the material.	
Disks or glass plates for manufacture of optical instruments, see "Glass disks" and "Lenses."	

*The General Appraisers having decided (G. A. 2920) that diamonds, cut or uncut but not set, are *free* under paragraph 467, official action thereunder is suspended until the question is judicially determined, an appeal having been taken by the Treasury Department (T. D. 15633).

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Paragraph Law, 1894.		Rate of Duty.
	Distilled spirits, see "Liquors" and "Preparations."	
60	" oils, not otherwise provided for (G. A. 2899, T. D. 15555).....	25%
I	" vinegar.....	20%
	Dividers, see "Compasses."	
468	Divi-divi, vegetable substance, crude, for dyeing and tanning (T. D. 4371).....	free.
	Doeskins, see "Woolens."	
177	Dog collars, metal (T. D. 7175).....	35%
§3	" biscuit (T. D. 7304).....	20%
	Dogs, see "Animals."	
	Doilies, in piece, cotton, not damask, as cotton cloth (T. D. 4401, 5347, 6298).....	
276	" lace or embroidered, cotton or linen (G. A. 443, 1234, 2158, 2392, 2937).....	50%
277	" linen.....	35%
276	" " embroidered (G. A. 2392).....	50%
301	" silk, or silk chief value, embroidered (G. A. 2158).....	50%
	Dolls and doll heads, see "Toys."	
	Dolmans, see "Clothing."	
352	Dominoes, bone or horn (T. D. 8533).....	25%
181	" wood.....	25%
477	Downs and feathers, for beds.....	free.
477	" crude or not dressed, colored or manufactured not specially provided for.....	free.
328	" when dressed, colored or manufactured.....	35%
328	" quilts of and other manufactures of.....	35%
328	" pillows of.....	35%
469	Dragons' blood.....	free.
320	Draughts or checkers, ivory, bone or other materials.....	50%
	Drawers and shirts combined; as clothing (G. A. 2038, 2230).....	
258	" cotton or vegetable fiber, finished or unfinished, not knitted.....	40%
262	" same if knitted.....	50%
275	" linen.....	50%
	" mixed materials, see notes to Sec. 4, Act of Aug. 28, 1894.	
301	" silk, or silk chief value (G. A. 2494).....	50%
	" wool or worsted or animal hair (G. A. 2041), see "Woolen clothing."	
177	Drawing knives.....	35%
575	Drawings and sketches, original.....	free.
311	" other.....	25%
	" specially imported for schools or societies, see "Societies."	

Paragraph Law, 1894.		Rate of Duty.
	Dress goods, see "Cottons, " "Linen," "Silk," and "Woolens."	
258	Dress shields, cotton or cotton chief value (G. A. 557, 1469) 4%	
353	" " gutta percha (T. D. 3985).....	3%
352	" " rubber, or rubber chief value, (G. A. 557, 1469).....	25%
301	" " silk, or silk chief value (G. A. 1469).....	50%
352	" stays, horn chief value (G. A. 1774).....	25%
	" steels, see "Steels."	
	" trimmings, see "Trimmings."	
	Drillings, cotton, as cotton cloth.	
277	" linen.....	35%
	Drills, see "Agricultural Implements."	
294	Druggets, printed, colored or otherwise (T. D. 10111) ..	30%
470	Drugs, such as bark, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums and gum-resin, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing drugs which are not edible, and which have not been advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for (T. D. 9863, G. A. 523, 2257, 2526).....	free.
16½	any of the above advance in value or condition by refining or grinding or by other process of manufacture (T. D. 9863, 10088; G. A. 2493) ...	10%
386	Drugs, crude, used in tanning and dyeing not otherwise provided for.....	free.
326½	Drums (T. D. 2510).....	25%
321	" if toys.....	25%
264	Duck, cotton, in the piece or otherwise.....	35%
277	" linen.....	35%
226	Ducks (if not wild), dead or alive, not dressed (G. A. 1916)	per lb. 2¢
226	" dressed.....	per lb. 3¢
401	" wild (G. A. 412).....	free.
558	Dulce, seaweed.....	free.
	Dundee bagging, see "Burlaps."	
	Dunnage mats, if of a mercantile value, dutiable according to the material (T. D. 1792).	
314	Dusters, feather (T. D. 7015).....	35%
160	Dutch or bronze metal in leaf (T. D. 4508, 8479).....	40%
159	" metal clippings (T. D. 6741).....	10%
	" pink, see "Paints."	

Paragraph Law, 1894.		Rate of Duty.
386	Dyeing, articles in a crude state used in, not specially provided for.....	free.
"	extract of barks, berries, nuts and vegetables for dyeing, see "Extracts."	
61	Dyes for hair.....	40%
14	" or colors, coal-tar, by whatever name known, not specially provided for (see decisions under coal-tar colors).....	25%
470	Dyewood and logwood, crude or otherwise.....	free.
"	" " extracts and decoctions for dyeing and tanning, see "Extracts."	
16½	" ground or more advanced than crude.....	10%

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Earth for paints, see "Paints and Colors."

" other, see "Terra Alba," "Terra Japonica," "Kaolin," "Clays" and "Baryta."

Earthenware:

china, porcelain, parian and bisqueware, see "China."

common yellow and brown earthenware.

	common yellow and brown earthenware, plain or chi- bosSED, common stoneware, and crucibles not in any manner decorated*.....	20%
85	earthen, stone and crockery ware, including plaques, ornaments, toys, charms, vases and statuettes, if painted, tinted, enameled, printed, gilded or otherwise decorated in any manner†.....	35%
84	white, not changed in condition by superadded ornamentation or decoration (G. A. 2916).....	30%
86	articles composed of earthen or mineral substances, including lava tips for burners, not specially pro- vided for (T. D. 9670, G. A. 2900, 2930). if decorated in any manner.....	40%
	if not decorated.....	30%

*The following ware should be classified under the provisions of par. 83: Goods commercially known as "brown earthenware" notwithstanding that they are glazed, edged, dipped, etc., (T. D. 1482); Terra-cotta ware (T. D. 6173; G. A. 2561); Brown stoneware having raised figures produced in the process of moulding (T. D. 6578, 8078, 8167); Figures made from clay colored before being baked (T. D. 8045); Stoneware bottles, dip glazed (G. A. 564); Crucibles of white clay (G. A. 1096); Earthenware and stoneware having a glazed surface and varying in color from yellow to yellowish brown (G. A. 1888).

^fThe following wares should be classified as *decorated earthenware*: Guadalajara pottery, dark red, (T. D. 6639); Wash basins of earthenware, decorated with faint bluish veins to imitate marble (T. D. 6954); Jars of stoneware tinted brown and glazed (G. A. 1363); Teapots, earthenware, black and glazed (G. A. 1571); Bottles, earthenware, colored glazed surface (G. A. 2058); Teapots of highly glazed brown earthenware, tinted or decorated, the

Paragraph Law, 1894.		Rate of Duty.
	Earthenware.—Continued.	
636	spurs and stilts used in the manufacture of earthen, porcelain and stone ware.....	free.
	East India gum, see "Drugs."	
684	Ebony, in the log, rough or hewn.....	free.
	“ other form, see specific article under “ Woods.”	
	Edgings, see “Trimmings” and “Embroideries.”	
	Educational Institutions, articles specially imported for, see “ Societies.”	
596	Effects, such as, professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time of persons arriving in the U. S.; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale; nor shall it be construed to include theatrical scenery, properties, and apparel, but such articles brought by proprietors or managers of theatrical exhibitions arriving from abroad for temporary use by them in such exhibitions and not for any other person and not for sale and which have been used by them abroad shall be admitted free of duty under such regu- lations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: <i>Provided</i> , That the Secretary of the Treasury may in his discretion extend such period for a further term of six months in case application shall be made therefor*	free.

color being applied before or included in the glazing (G. A. 2253); Rockingham earthenware glazed with deep brown color of glassy appearance (T. D. 1528; G. A. 2508).

NOTES TO PARAGRAPH 596.

*1. If the articles had been in the actual possession of the persons, and intended for their use after their arrival in this country, but for convenience, or through accident, the articles arrive at a different time from the owner, they are still exempt from duty (T. D. 10371, 11795, G. A. 209, 1979, 2100, 2155, and see note 3, page 396, but see G. A. Mch. 26, 1895.

2. Books of a professional journalist are free if such books relate to subjects of his profession, such as political economy or similar subjects (T. D. 1988), or of an Architect (T. D. 163).

3. The fact that an article is new does not exclude it (G. A. 2441).

4. Sample Trunks of commercial travellers are exempt from

Paragraph Law, 1894.	Rate of Duty. ^d
Effects—Continued.	
414 " books, libraries, usual furniture and similar household effects of persons or families from foreign countries, if actually used abroad by them not less than one year, and not intended for any other person or persons, not for sale*.free.	
583 Effects, household and personal, not merchandise, of citizens of the United States dying in foreign countries.....	free.

NOTES TO PARAGRAPH 596—Continued.

duty either as coverings for the merchandise they contain, or as tools of trade (T. D. 7394).

5. Machinery and tools intended for use in a manufacturing establishment, are not exempt, no matter whether brought in by immigrants or not (T. D. 7658, 9602, G. A. 1965).

6. The following articles have been held entitled to free entry as Tools of Trade: Hand-power weaver's loom, if to be used in owner's house (T. D. 8191, see also T. D. 9602); Lantern slides for public lecturer, (T. D. 9232 see also paragraph 687); Surveyor's transits (T. D. 8378); Photographic apparatus of travelling architect to be used in his profession (T. D. 6977); sleigh or sled if used in trade (T. D. 2028, 3715); Piano for professor of music (T. D. 7833); Polariscopic brought by sugar dealer (T. D. 7485); Sewing machine used by owner (T. D. 280); Wood blocks, and stereotype printing materials (T. D. 630); Hand machines for making gloves, hose, &c. (T. D. 11270); Fishing boat and net (G. A. 2095); Modeling clay (G. A. 2174); Baker's waffle irons (G. A. 2340); Hand-organ (T. D. 15185); Astronomer's instruments (G. A. 2929).

7. The following have been held to be not Tools of Trade: A steamboat and equipment for fishing business (T. D. 7048); Rock-drilling machine brought by a passenger for the purpose of introducing its manufacture or sale (T. D. 8021, 9660); Merry-go-round or carrousel (T. D. 9352); Prospecting apparatus and steam pump (T. D. 8021); A weaver's loom for use in a factory to exhibit its merits as a patent (T. D. 9602, see also T. D. 8191); Glove machines for factories (G. A. 1975); Outfit for shooting gallery, private museum and hotel (T. D. 2366, 5908, G. A. 613, 1267); Officer's uniform (T. D. 12069); Boats for hire (G. A. 1267); Figures for architect (T. D. 10405); Books for religious instruction (G. A. 2857).

NOTES TO PARAGRAPH 414.

* 1. There is no limitation as to value on household effects which may be admitted free of duty (T. D. 1814). Household effects include articles which pertain to a person as a householder or to a family as a household (Arthur vs. Morgan, 112 U. S., 495), but it does not include articles used in professional or business pursuits (T. D. 13899, 14466).

2. Books bought in a foreign country by a person while on a visit are not free (T. D. 1709, G. A. 411).

3. The following have been held to be included in household effects: Paintings (T. D. 4134, 5241); Oil portraits (T. D. 7928); Safe used in the house (T. D. 9703); Piano (G. A. 2412).

4. Household or personal effects are exempt from forfeiture when

Paragraph
Law, 1894.

Rate of
Duty.

Effects—Continued.

- 669 " such as wearing apparel and other personal effects (not merchandise) of persons arriving in the United States, but this exemption shall not be held to include articles not actually in use and necessary and appropriate for the use of such persons for the purposes of their journey and present comfort and convenience, or which are intended for any other person or persons, or for sale*.....free.

NOTES TO PARAGRAPH 669—Continued.

packed with, or accompanying, forfeitable goods (T. D. 7344, with opinion of the U. S. Attorney-General).

5. The one year of use is not required to be the year immediately preceding the importation (Reg. 1892, Art. 354*f*).

6. See Special regulations T. D. 13399 and Reg. of 1892, Arts. 353 and 354*g*.

NOTES TO PARAGRAPH 669.

*1. The term "wearing apparel" is here used as covering all articles of dress, while "personal effects" refer to other matters of personal baggage not used as clothing (G. A. 2845).

2. The phrase "*in actual use*" has been defined by the United States Supreme Court: "An article of wearing apparel, bought for use, and appropriated and set apart to be used, by being placed in with, and as a part of, what is called a person's wardrobe, is, in common parlance, in use, in actual use, in present use, in real use, as well before it is worn as while it is being worn or afterwards. The test of '*wearing*' must, therefore, be rejected" (T. D. 10395, citing opinion Astor vs. Merrill, 111 U. S., 202).

2¹. *Wearing apparel* under the provisions of this section has been held by the U. S. Supreme Court to include (1) wearing apparel owned by the passenger, and in a condition to be worn at once without further manufacture; (2) brought with him as a passenger, and intended for the use or wear of himself or his family who accompanied him as passengers, and not for sale, or purchased or imported for other persons, or to be given away; (3) suitable for the season of the year which was immediately approaching at the time of arrival; (4) not exceeding in quantity or quality or value what the passenger was in the habit of ordinarily providing for himself and his family at that time, and keeping on hand for his and their reasonable wants, in view of their means and habits in life, even though such articles had not been actually worn (T. D. 6317, citing Astor vs. Merrill, 111 U. S., 202, G. A. 1264).

3. Wearing apparel and other personal effects conforming to the provisions of the paragraph, which through accident, or other unavoidable causes, arrive at a different time or place, but closely following or preceding the owner, are still exempt from duty (T. D. 10163, 10371, 11122, 11456, 11463, 11652, 11762, 11935, 13353, 13448, 14480, 15353, 15364, G. A. 1278, 1279, 1792, 1979, 2155, 2740), but see G. A. Mch. 26, 1895.

4. The Department is of the opinion that new wearing apparel and personal effects which have not been in the "*bona fide* use," and which are not necessary or appropriate for purposes of the journey and present comfort and convenience of the owner are properly subject to duty (T. D. 10371, 11272).

5. Articles of wearing apparel bought abroad to be shipped to the purchaser, but fail to reach him in time, and arrive in the

Paragraph Law, 1894.	Rate of Duty.
60 Effervescent preparations (T. D. 4968, 5528, 5949, 6006)	25%
Egg boilers, according to material of chief value.	
198½ Eggs.....	per doz. 3¢
471 " of birds, fish and insects, provided, that this shall not be held to include the eggs of game birds, the importation of which is prohibited, except speci- mens for scientific collections (G. A. 372, 505, 2897). free.	
471 " ants', baked (T. D. 4157).....	free.
618 " silkworms'	free.
§3 " yolks of, dried or salted (T. D. 2889).....	20%
443 Eikonogen, coal-tar product (T. D. 13410).....	free.
558 Elasticon, crude, gum (T. D. 4807).....	free.
Elecampane root, see "Drugs."	
151 Electrotype plates.....	25%
519 Elephants' teeth (ivory).....	free.

NOTES TO PARAGRAPH 669—Continued.

United States subsequent to his own arrival, are not entitled to free entry, having never been in actual possession or use of the passenger (T. D. 8469, 9785).

6. Persons crossing into foreign territory to buy wearing apparel must pay duty thereon, upon bringing it into the United States (T. D. 7827, 11257, 11726).

7. Articles of wearing apparel, gloves, etc., brought by naval officers for their own use are free (T. D. 7846).

8. A wedding trousseau and other unusual articles of wearing apparel are dutiable (T. D. 6451, G. A. 1769).

9. Articles of wearing apparel taken abroad and left there for alteration and repair, which greatly enhances the value, are not entitled to free entry (T. D. 10363).

10. *Personal effects* do not include *cigars*, and not over 50 are allowed free in the baggage of any one passenger (T. D. 6841, 9119).

11. *Photographs* collected as a memento of a traveller for his own use and not for sale are free as personal effects (T. D. 8371, 13517), also cameras (T. D. 7739) and lenses (T. D. 7772).

12. A passenger is allowed to enter only one *watch* free as personal effects (T. D. 170).

13. Shot Guns (G. A. 2298) and *Bicycles* are covered by the term of "personal effects" under this paragraph (T. D. 14368). Contra, see G. A. 2845, 2997.

14. A *steam yacht* is not a personal effect (T. D. 7937), nor is a *canoe* (T. D. 7061).

15. Paper and envelopes in considerable quantity are not personal effects (T. D. 7010).

16. When duties assessed on articles in a passenger's baggage do not exceed \$2 the duty may be remitted (T. D. 7288).

17. *Personal effects* are exempt from forfeiture when packed with, or accompanying, forfeitable goods (T. D. 7344, with opinion of the United States Attorney General).

18. "Persons arriving in the United States" applies to citizens returning or foreigners visiting or immigrating. The Statute applies to all equally (G. A. 2441, citing opinion of Supreme Court). "Persons" is not used in a corporate sense, but means individuals, and a member of a firm cannot bring in articles *free* for a firm or corporation (G. A. 1983, 2005).

Paragraph Law, 1894.		Rate of Duty.
177	Embossing dies, steel (T. D. 9889, G. A. 1534).....	35%
	“ die blocks, see “Iron and Steel.”	
276	Embroideries,* laces, edgings, insertings, neck rufflings,† ruchings, trimmings, tuckings, lace window curtains, tamboured articles, and articles embroidered by hand or machinery, embroidered handkerchiefs, and articles made wholly or in part of lace, rufflings, tuckings, or ruchings, all of the above named articles, composed of flax, jute, cotton or other vegetable fiber, or of which these substances or either of them, or a mixture of any of them is the component material of chief value, not specially provided for.....	50%
177	“ metal chief value (G. A. 2037, 2225), see par. 162.....	35%
	“ silk or silk chief value, see “Silk.”	
	“ wholly or in part of wool, worsted, or animal hair, see “Woolens.”	
	Emeralds, see “Precious Stones.”	
322	Emery cloth, emery chief value (G. A. 1357, 2737). per ib.	10¢
322	“ manufactured, ground, pulverized or refined, and emery grains (T. D. 6314, 8611). per lb.	10¢
472	“ ore.....	free.
310	paper, emery chief value (T. D. 6980, G. A. 2737).	20%
322	“ rollers (G. A. 2737). per lb.	10¢
322	“ sharpeners, emery chief value, if not whetstones (T. D. 2882, G. A. 1357, 2737). per lb.	10¢
177	“ “ part metal (T. D. 9393).	35%
322	“ wheels (G. A. 2737). per lb.	10¢
508	“ whetstones or hones (T. D. 8786).	free.
59	Emetic, tartar (tartrate of antimony).....	25%
	Emulsions, medicinal, see “Preparations.”	
101	Enamel, fusible (G. A. 2317, 2319, 2537).	25%

* The words “embroideries” and “articles embroidered by hand or machinery,” used in paragraph 276, must be construed as descriptive terms embracing two classes of merchandise known to trade and commerce, the first restricted to narrow piece goods of a similar nature to trimmings, and the other to articles of which the embroidery constitutes an essential element of value or a prominent feature, such as would be indicated by the terms embroidered bed sets, embroidered napkins, embroidered doylies, &c. (G. A. 213, 278, 469, 512, 513, 522, 614, 824, 1100, 1164, 1212, 1241, 1245, 1505, 2106, 2108, 2225, 2392, 2542, 2933, 2937, T. D. 14964). Embroidered or lace clothing dutiable as “Clothing” (G. A. 2970).

† Rufflings or frillings, partly made, not classified under par. 276, but are dutiable as manufactures of the material of which composed (G. A. 803, 1163).

Paragraph Law, 1894.		Rate of Duty.
144	Enameled sheets, plates and wares, of iron or steel, enameled or glazed with vitreous glasses (G. A. 898)...	35%
	Enamels on paste or jewelry settings, (T. D. 5258,) see "Precious stones."	
	Endless belts and felts, see "Belting" and "Felts," under "Woolens."	
568	Enfleuraged grease.....	free.
568	" pomade for manf. of pomades (T. D. 5968).	free.
181	Engraved blocks, wood (T. D. 10061).....	25%
177	" cylinders for printing (T. D. 2092).....	35%
	" fashion plates, see "Fashion plates."	
151	" or lithographed plates of steel or other mate- rials for printing, other than fashion plates, (T. D. 9889).....	25%
686	" plates, by American artist abroad (T. D. 4748)free.	
177	Engraver's burnishers, steel.....	35%
	" diamonds, see "Diamonds."	
177	" scrapers, steel.....	35%
311	Engravings, bound or unbound, (T. D. 2950, 3941).....	25%
575	" artists' proofs.....	free
	" produced by lithographic process, see "Lithographs."	
410	" bound or unbound, which have been printed more than twenty years at the date of importation (T. D. 13164).....	free.
	" specially imported for societies, see "So- cieties."	
309	Envelopes, paper (G. A. 1384, 1976).....	20%
307	" " embossed, engraved, printed or orna- mented (G. A. 1384, 1976).....	30%
264	" " lined with cotton cloth, if cotton chief value (T. D. 8291).....	35%
14	Eosine (G. A. 2326).....	25%
177	Epaulets, gold, silver or other metal.....	35%
276	" cotton.....	50%
286	" wholly, or in part of worsted, wool, or animal hair	50%
24	Epsom salts or sulphate of magnesia (see par. 542) per lb.	4¢
	Equipments of vessels, see "Vessels" and "Wrecks."	
	Erasers, or parts thereof, see "Knives."	
473	Ergot.....	free.
177	Escutcheons, metal chief value.....	35%
	" other, according to material of chief value	
558	Esparto, or Spanish grass, crude.....	free.
1	Essence of vinegar, as "Acid, acetic" (T. D. 3964, 4378)...	20%
	Essences, see "Oils" and "Preparations."	
	Essential oils, see "Oils."	
311	Etchings, other than artists' proof	25%
575	" artists' proofs.....	free.

Paragraph Law, 1894.		Rate of Duty.
Etchings—Continued.		
410	" which have been printed more than 20 years at the date of importation (T. D. 13164)....free.	
	" specially imported for schools or societies, see "Societies."	
	" specially imported for use of U. S., see "United States."	
17	Ethers, all kinds, not specially provided for (G. A. 1438, 1800).....per lb. \$1.00	
17	" acetic (G. A. 1683).....per lb. \$1.00	
17	" fruit (T. D. 1129, 8881, 9205, G. A. 1939, 2332) per lb. \$2.00	
17	" nitrous, spirit of.....per lb. 25¢	
17	" cenantic, or oil of cognac (but see par. 60) per lb. \$1.00	
	" medicinal preparation, see "Preparations."	
17	" sulphuric .....per lb. 40¢	
17	Ethyl, chloride of (G. A. 1438).....per lb. \$1.00	
264	Etoffe, cotton and gum, cotton chief value (G. A. 2936) .. 35%	
Excrescences (drugs) (G. A. 2526), see "Drugs."		
Exhibition, articles for, see "Art."		
Explosive substances, see "Powders."		
60	Expressed oils, not specially provided for (see "Oils").. 25%	
375	Extract of annatto, roncou rocoa, or orleans.....free.	
14	" " so-called (T. D. 9240, 2811; G. A. 2254) 25%	
48	" " archil, if a color (T. D. 10082)..... 25%	
18	" " for dyeing (T. D. 5529)..... 10%	
18	" " barks, berries, nuts and vegetables, not specially provided for, for dyeing or tanning* (T. D. 5529, 5865, 9103, G. A. 1221, 895, T. D. 13860)..... 10%	
18	" black dye (T. D. 6359)..... 10%	
18	" chestnut (T. D. 3412)..... 10%	
18	" cudbear (T. D. 5529)..... 10%	
18	" dyewoods, for dyeing or tanning * (T. D. 9103, 13860)..... 10%	
83	" elderberries (G. A. 2453)..... 20%	
59	" hyoscyamus 25%	
18	" hemlock bark..... 10%	
514	" indigo (G. A. 1350)..... free.	
83	" juniper berries (G. A. 2453)..... 20%	
23	" licorice, in all forms.....per lb. 5¢	
18	" logwood for dyeing or tanning (T. D. 9103, G. A. 517)..... 10%	
541	" madder and munjeet (T. D. 5218).....free.	
	" malt, see "Malt."	

* Primuline buff, a preparation from quercitron (80%) and alizarine (20%) classified as a dyewood extract (T. D. 13860 citing In re Mathison, Circuit Court, 54 Fed. Rep. 492.

Paragraph Law, 1894.		Rate of Duty.
Extracts—Continued.		
225	" of meat	15%
18	" " myrobalans (T. D. 5529).....	10%
18	" " nutgalls (T. D. 5529).....	10%
	" " opium, see "Opium."	
18	" " Persian berries (T. D. 5529, see also 5865)....	10%
18	" " quercitron, or black oak, for tanning, (G. A. 989, 1289; T. D. 13860).....	10%
605	" " saffron and safflower (T. D. 3330, 9515).....	free.
18	" " sumac (T. D. 3842, 5529).....	10%
Extracts, ethereal, see "Ethers."		
	" perfumery, see "Preparations."	
	" medicinal, see "Preparations."	
Eyeglasses, see "Spectacles."		
177	Eyelets, metal.....	35%
89	Eyes, artificial.....	40%

F

330	Fans, of any material, except common palm leaf fans*	
	(T. D. 8454)	40%
474	" common palm-leaf*	free.
321	" doll, as toys (T. D. 569).....	25%
475	Farina (T. D. 7076, 14114).....	free.
§3	" imitations of (T. D. 3039, 6926, 7522, 4443), if not starch.....	20%
476	Fashion plates, engraved on steel or copper, or on wood colored or plain (T. D. 5202, 6209; G. A. 788).....	free.
	" " lithographed, see "Lithographs."	
14	Fast-blue paste (G. A. 216).....	25%
§3	Feather beds (G. A. 1169).....	20%
314	" dusters (T. D. 7015)	35%
Feathers and downs:		
477	for beds.....	free.
477	of all kinds, crude or not dressed, colored or manufactured, not specially provided for (T. D. 5930, 10253; G. A. 1428, 1470).....	free.
328	when dressed, colored, or manufactured, including quilts of down and other manufactures of down, and also dressed and finished birds for millinery ornaments, and artificial and ornamental feathers or	

*"Palm leaf fan, is a fan made from the leaf of the palm tree, the natural stem of the leaf being the handle, and the leaf simply bound to prevent cracking and breaking. Those having artificial handles of wood, bone, &c., with cords and tassals, and attached to the leaves by means of rivets, dutiable at 40% (T. D. 679, 1497).

Fans decorated by artists not classified as paintings, but as "Fans" (T. D. 9037, G. A. 1393, but see G. A. 2976.)

Paragraph Law, 1894.		Rate of Duty.
	Feathers, &c.— <i>Continued.</i>	
	parts thereof, of whatever material composed, suitable for millinery use, not specially provided for (T.	
D. 4290, 10253; G. A. 1019, 2818).....	35%	
artificial, see "Artificial."		
478 Feldspar (G. A. 2458)	free.	
479 Felt, adhesive, for sheathing vessels (T. D. 9981, 9668, 10460, 11494; G. A. 1102).....	free.	
" carpets, see "Carpets."		
" hats, see "Hats."		
304 " roofing.....	10%	
" shoes, see "Woolen clothing."		
Felts, see felts under "Woolens."		
673 Fence posts, wood.....	free.	
" wire rods, iron or steel, see "Wire Rods" (T. D. 8325).		
177 Fenders, metal (T. D. 8684).....	35%	
568 Fennel oil.....	free.	
611 " seed.....	free.	
611 Fenugreek seed.....	free.	
110 Ferro-manganese iron (T. D. 1991).....	per ton \$4	
110 Ferro-silicium iron.....	per ton \$4	
586 Fertilizers, phosphates for, crude or native.....	free.	
408 " bone dust or animal carbon, and bone ash, fit only for fertilizing purposes (G. A. 2422).free.		
500 " guano, manures, and all substances ex- pressly used for manure (T. D. 391, 715, 4210, 6264, 7764).....	free.	
558 Fiber cocoa, crude (T. D. 2780).....	free.	
" dried, (drugs) see "Drugs."		
§3 " dyed (G. A. 1023, 1252, 1863, 2980).....	20%	
" manfs. of, see "Jute."		
497 " Tampico or istle.....	free.	
497 " vegetable, not specially provided for, raw (T. D. 6215, G. A. 1675, 2513).....	free.	
577 " for paper stock.....	free.	
353 " wares, indurated	30%	
480 Fibrin, in all forms.....	free.	
326½ Fifes, or parts of.....	25%	
Fig blue, see "Blues."		
218 " paste and figs preserved (T. D. 5041).....	30%	
217 Figs.....	per lb. 1½"	
222 Filberts or hazel nuts of all kinds, not shelled (G. A. 175).....	per lb. 2"	
222 " " " of all kinds, shelled.....	per lb. 4"	
141 Files, file blanks, rasps, and floats, of all cuts and kinds (G. A. 1482, 2525).		
4 inches in length or under.....	per doz. 35¢	
over 4 inches and under 9 inches.....	per doz. 60¢	
9 inches or over.....	per doz.\$1.00	

EXISTING LAWS AND DECISIONS. 403

Paragraph Law, 1894.	Rate of Duty.
298 Filoselle or floss silk (T. D. 6305, 6127).....	30%
307 Filtering paper in any form (G. A. 1096, 1557, 2918, T. D. 15565).....	35%
Finishing powders, dutiable according to material.	
Firearms, see "Guns."	
Fire brick, see "Bricks."	
" cases, see "Cartridges."	
" clay, see "Clay."	
323 Fire crackers of all kinds (T. D. 5791, 6037), but no allowance shall be made for tare or damage thereon.	
Can be warehoused, see Section 2962, R. S.....	50%
673 " wood (T. D. 8171).....	free.
" works, suitable according to material of chief value (T. D. 3202, G. A. 792).	
Fish bladders, see "Bladders."	
465 " bone, cuttle fish or sepia.....	free.
471 " eggs, prepared or otherwise (G. A. 372, 505, 2897)....	free.
667 " food, wafers (G. A. 387).....	free.
19 " glue or isinglass (see decisions to "Glue").....	25%
177 " hooks on silk gimp (T. D. 5587), or with artificial bait (T. D. 7013) if metal chief value.....	35%
277 " lines, linen (flax).....	35%
302 " lines, silk.....	45%
" oil, see "Oils."	
152 " plates or splice bars, iron or steel, for railways.....	25%
211 " sauces (G. A. 2273, T. D. 14906)	20%
483 " skins	free.
403 " sounds, crude (T. D. 14105, G. A. 1821).....	free.
19 " " prepared	25%
§3 " wax (T. D. 6263).....	20%
Fish, as follows:—*	
of American fisheries, see "Fisheries."	
alewives (T. D. 7215), not classified as herring, but as other fish.	
208 anchovies and sardines, packed in oil or otherwise, in tin boxes measuring not more than 5 inches long, 4 inches wide, and 3½ inches deep (T. D. 7434, 10042; G. A. 321, 1366, 2208, 2548)..... per whole box, 10¢	
in half boxes, measuring not more than 5 inches long, 4 inches wide, and 1¾ inches deep (G. A. Mch. 25, 1895	per half box 5¢
in quarter boxes measuring not more than 4¼ inches long, 3½ inches wide, and 1¼ inches deep (T. D. 5675).....	per quarter box 2½¢
in eighth boxes (G. A. 3003).....	40%
when imported in any other form (G. A. 1270, 2273). 40%	

* See notes on following page.

Paragraph Law, 1894.		Rate of Duty.
<i>Fish*—Continued.</i>		
209	smoked, dried, salted, pickled, or otherwise prepared for preservation (T. D. 6024, G. A. 297, 760, 826). per lb.	$\frac{3}{4}\%$
211	in cans or packages made of tin or other material, (except anchovies and sardines) (G. A. 2273) and packed in any other manner, not specially enumerated or provided for (T. D. 9364, G. A. 731, 826, 968, 1250, 1588).....	20%
482	for bait (T. D. 10828)	free.
481	fresh, frozen or packed in ice (T. D. 15338, 15562).....	free.
§3	fresh (T. D. 15262, 15338) (reg. for immediate delivery of, see T. D. 11271).....	10%
210	salt water fish, frozen or packed in ice (T. D. 15338, 15562)	per lb. $\frac{3}{4}\%$
210	herrings, pickled, frozen or salted (T. D. 4805, 6024; G. A. 2115, T. D. 15479).....	per lb. $\frac{3}{4}\%$
§3	“ fresh (T. D. 15479).....	10%
211	“ in tin packages, kippered (G. A. 2297).....	20%
211	“ (young) or Russian sardines mixed with spices, &c., (G. A. 731, 1250, 1588)	20%
615	lobsters, (T. D. 7080, G. A. 146).....	free.
210	mackerel, frozen or packed in ice (G. A. 2879)	per lb. $\frac{3}{4}\%$
	mackerel } are not specially provided for, and are classified under the general provisions for fish, as above.	
481	salmon (caught in fresh water) frozen or packed in ice (G. A. 2858, T. D. 15529).....	free.
	sardines, see “Anchovies and Sardines,” above.	
615	shrimps and other shellfish, canned or otherwise, (T. D. 7080, 9645; G. A. 146, 1072) (see note to abalone meat)	free.
615	oysters (T. D. 9645; G. A. 146, 1072).....	free.
210	sardells, in brine (T. D. 9773; G. A. 2620).....	per lb. $\frac{3}{4}\%$
211	smelts in oil (T. D. 8393).....	20%
	smelts are not specially provided for, and are classified under the general provisions for fish, as above (T. D. 15529).	
211	sprats (or brislings) in oil.....	20%
	“ whole and spiced as anchovies (G. A. 652, 1270).	
211	“ boned and prepared, in brine (G. A. 968, 2273) ..	20%
181	Fishing rods, wood (G. A. 1499).....	25%

* Fish in kegs or kits, 8 to a barrel of 25 lbs. each. A barrel is well understood, according to commercial usage, to weigh 200 lbs. (T. D. 5532.)

Fish which are migratory, such as salmon, smelts, shad, alewives, trout, bass, &c., are fresh-water fish if caught in fresh water (T. D. 15529, 15548, 15573).

Paragraph Law, 1894.	Rate of Duty.
568 Fisheries, American, spermaceti, whale and other fish oils, fish and other products of such fisheries (T. D. 348, 3760, 4413, 6969, 15479, 15562, G. A. 2860).....	free.
326½ Flageolets, or parts of.....	25%
Flannel, Canton, as cotton cloth (T. D. 3422).	
Flannels, wool or animal hair, see "Woolens."	
102 Flasks, glass and metal, if glass chief value (T. D. 8660)..	35%
177 " if metal chief value (T. D. 8660).....	35%
" glass, see "Bottles."	
177 " powder, metal.....	35%
179 " if willow chief value (G. A. 2778).....	25%
" other than above, dutiable according to material of chief value.	
134 Flatirons or sadirons, cast.....	per lb. 10¢
Flats for hats, bonnets, and hoods, see "Hats."	
277 Flax, all manufactures of, or of which flax is the component material of chief value, not specially provided for (G. A. 213, 512, 873, 1100, 1276, 1286, 2217), (see notes to Section 4, Act of Aug. 28, 1894.)	35%
(articles made wholly or partly of flax, if not found in this "Schedule" under their specific names, are classified under this general provision.)	
265 " hackled, known as "dressed line" (T. D. 15373, G. A. 2965).....	per lb. 1½¢
497 " not hackled (T. D. 8152, 8965).....	free.
497 " New Zealand (T. D. 9464), as sisal grass.....	free.
206 " seed or linseed, 56 lbs. to the bushel (T. D. 6978).....	per bushel 20¢
29 " seed oil, raw, boiled, or oxidized, 7½ lbs. to gal. (T. D. 3473, 9803).....	per gal. 20¢
497 " straw (T. D. 1405).....	free.
497 " tow of (T. D. 7318, G. A. 813).....	free.
497 " waste (T. D. 4464, 5365, 9631; G. A. 813, 2020, 2099) ..	free.
177 Fleams, cutlery.....	35%
177 Fleshing knives.....	35%
Flies, Spanish (cantharides), see "Drugs."	
484 Flint, flints, and ground flint stones.....	free.
160 Flitters or metalics (G. A. 991).....	40%
Floats, see "Files."	
Flocks, woolen, see "Wool."	
458 " cotton (G. A. 1638).....	free.
" other, see "Waste."	
Floor cloth, see "Oil Cloth."	
298 Floss silk (T. D. 6127, 6305).....	30%
381 Flour, arrow root (G. A. 533).....	free.
§3 " buckwheat.....	20%
§3 " of chesnuts (G. A. 722).....	20%

Paragraph Law, 1894.		Rate of Duty.
<i>Flour—Continued.</i>		
193	" rice.....	per lb. 4%
232	" so-called if starch (G. A. 449).....	per lb. 1 1/4%
232	" root, if starch (T. D. 14114).....	per lb. 1 1/4%
190	" rye (T. D. 677).....	20%
606	" sago (T. D. 4443, G. A. 504).....	free.
646	" tapioca (T. D. 3161, 14114).....	free.
190	" wheat.....	20%
611	Flower seeds, all not specially provided for.....	free.
	" plants, see "Plants."	
	<i>Flowers, artificial, see "Artificial."</i>	
558	" cut (G. A. 2481).....	free.
558	" dried (G. A. 1755).....	free.
§3	" dried, bleached and dyed (G. A. 977, 2109, 2562, Mch. 25, 1895).....	20%
	" (drugs), see "Drugs."	
130	Flues, wrought iron or steel (T. D. 13647).....	25%
§3	Fluorspar, ground, (G. A. 2458).....	20%
326 1/2	Flutes, or parts of.....	25%
177	Foil other than leaf metal (T. D. 2674, G. A. 1697).....	35%
177	" tin (G. A. 1173).....	35%
139	Foils, and blades of (T. D. 6350).....	35%
	Foot muffs, leather and dressed sheep skins (G. A. 298), as wool, manufactures of, see "Woolens."	
	<i>Forgings, see "Iron and Steel."</i>	
	<i>Forks, see "Knives."</i>	
486	Fossils.....	free.
668	Fossil wax (T. D. 2703, 6258).....	free.
82	" meal or kieselguhr (T. D. 7290).....	per ton 32
	<i>Fountains, see "Art."</i>	
401	Fowls, land and water and birds, dead or alive, except poultry (G. A. 1916).....	free.
226	" if poultry, live or dead, (G. A. 1916).....	per lb. 2%
226	" " " dressed.....	per lb. 3%
401	" wild, live or dead, (G. A. 412).....	free.
	<i>Fox skins, as fur skins, (T. D. 437.)</i>	
	<i>Frames, containing looking glasses, the frame dutiable according to material (T. D. 9146.)</i>	
	" on small mirrors, see "Mirrors."	
98	" for spectacles, eyeglasses, goggles and optical instruments.....	40%
	" containing pictures and other objects, are chargeable with duty upon the value of the frames, according to the material (T. D. 3081, 3375, 8006; G. A. 963, 1718, 2388, 2524, 1408, 2487, 2800, 2898.)	
	" on pictures, etc., specially imported by Societies see "Art," "Societies."	
	" for umbrellas, see "Umbrellas."	

Paragraph Law, 1894.	Rate of Duty.
40 Frankfort black.....	20%
105½ Freestone, unmanufactured or undressed...per cubic ft.	7%
106 " if hewn, dressed or polished.....	30%
11 French chalk.....	20%
48 " green.....	25%
276 Frillings, or rufflings, cotton or linen.....	50%
264 " partly made, cotton (G. A. 803, 1163).....	35%
354 Fringes, beaded (not silk).....	35%
276 " cotton (trimmings), (G. A. 1157).....	50%
177 " gold, silver, or other metal (G. A. 644, 393).....	35%
276 " linen.....	50%
" mixed materials, see notes to Sec. 4, Act of Aug. 28, 1894.	
300 " silk, or silk chief value (see silk beaded goods)	45%
286 " wholly or in part of wool, worsted, or animal hair	50%
353 Frizes (curls), human hair (but see G. A. 1027).....	30%
§3 Frogs, not alive (T. D. 10270).....	10%
48 Frostings	25%
Fruit, artificial, see "Artificial."	
17 " ethers, oils or essences (T. D. 1129, 8881, 9205; G. A. 1939, 2332).....	per lb. \$2
247 " juice, cherry juice and prune juice, or prune wine, and other fruit juice, not specially provided for, containing not more than 18% of alcohol (T. D. 7868; G. A. 1721)*.....	per gal. 50¢
" if containing more than 18% of alcohol (G. A. 1322, 2823).....	per proof gal. \$1.80
7 " " concentrated, as alcoholic compound (G. A. 2954).....	\$2 per gal. and 50%
§3 " " non-alcoholic (G. A. 2078, 2453).....	20%
533 " " lemon†.....	free.
533 " " lime (T. D. 9709).....	free.
533 " " sour orange (T. D. 2345, 6589).....	free.
587 " plants, tropical and semi-tropical, for the purpose of propagation or cultivation (T. D. 1746).....	free.
" tablets, as confectionery.	

*The percentage of alcohol in wines and fruit juices shall be determined in such manner as the Secretary of the Treasury shall by regulation prescribe (par. 244).

†It was held by the Court that the addition to lemon juice of a percentage of alcohol necessary for its preservation did not remove it from its more specific description of "lemon juice" (G. A. 1653.)

Paragraph Law, 1894.		Rate of Duty.
Fruits, viz: [†]		
	fruits, not edible (drugs), see "Drugs."	
489	" edible, green, ripe, or dried, not specially provided for (G. A. 730).....	free.
213	apples, canned (G. A. 1085).....	20%
213	" green or ripe.....	20%
213	" dried, dessicated, evaporated, or prepared in any manner, not otherwise provided for	20%
218	" preserved in sugar (G. A. 2911)	35%
489	bananas.....	free.
489	berries, edible (T. D. 3162).....	free.
489	cherries, green or dried (T. D. 3162).....	free.
	citron, see "Citron."	
217	currants, Zante.....	per lb. 1½¢
489	" other (G. A. April 1, 1895).....	free.
218	crystallized, glacie or iced (T. D. 2704).....	30%
213½	dates	20%
218	" stuffed (G. A. 1231).....	30%
218	" candied (G. A. 1317).....	30%
218	fig paste (T. D. 5041).....	30%
217	figs	per lb. 1½¢
218	" preserved, or fig paste (T. D. 5041).....	30%
214	grapes	20%
218	jellies (T. D. 9043, G. A. 1654).....	30%
	lemons and limes, see "Oranges and Lemons."	
489	lichi, dried (T. D. 3162).....	free.
198	limes, in brine (T. D. 5190, see G. A. 730).....	30%
489	" Spanish or mamoncillos (T. D. 8595).....	free.
489	mangoes	free.
	oranges, see "Oranges."	
198	pickled, not otherwise provided for.....	30%
213½	pineapples	20%
219	" preserved in their own juice (G. A. 1374, 1416, 1961).....	20%
218	" preserved (T. D. 1186).....	30%
489	plantains	free.
217	plums, pickled and dried (T. D. 265, 3811).....	per lb. 1½¢
217	" green or otherwise (T. D. 10274).....	per lb. 1½¢
489	pomegranates	free.
219	preserved in their own juices (G. A. 1374, 1416, 1961).....	20%
218	preserved, viz: comfits, sweetmeats, and fruits preserved in sugar, sirup, or molasses, not specially provided for, and jellies of all kinds (T. D. 1762, 2704, 4339, 5041, 5954, 9357, G. A. 369, 1231, 1987, 2864).....	30%

[†]Regulations to facilitate the entry of green tropical fruit in the absence of a certified invoice, see T. D. 2777, 5761, and as to unloading, T. D. 7727, 8418.

Paragraph
Law, 1894.

Rate of
Duty.

Fruits.—*Continued.*

217	prunes	per lb. 1½¢
218	“ preserved in sugar (T. D. 2654).....	30%
217	raisins (G. A. 2382).....	per lb. 1½¢
489	shaddocks	free.
490	tamarinds	free.
490	“ in molasses (T. D. 5552).....	free.
489	watermelons (G. A. 1110).....	free.
218	“ prepared or preserved in soy or syrup (G. A. 1628).....	30%
443	Fuel, patent (T. D. 7650), coal-tar product.....	free.
673	“ wood for (T. D. 8171).....	free.
82	Fullers' earth, unwrought or unmanufactured...per ton \$1.00	
82	“ “ wrought or manufactured.....per ton \$2.00	
324	Fulminates, fulminating powders, and like articles not specially provided for (G. A. 2684).....	30%
181	Furniture, house or cabinet, of wood, wholly or partly finished* (T. D. 9536, G. A. 2976).....	25%
177	“ metal	35%
	if effects, see “Effects.”	
105	“ marble mosaic tops for (T. D. 3016).....	45%
108	“ slabs for, slate.....	20%
	“ woods, unmanufactured, see “Woods,” sub- titles cabinet and lumber.	

Fungus (G. A. 2526), see “Drugs.”

353	Fur, all manufactures of, or of which fur is component material of chief value, not specially provided for (G. A. 1677, 1857), (see notes to Section 4, Act of Aug. 28, 1894).....	30%
	(articles composed wholly or partly of fur, if not found in this “Schedule” under their specific names, are classified under this general provi- sion.)	
353	“ bonnets.....	30%
353	“ caps (caps are not hats), (T. D. 7214, G. A. 537)....	30%
	“ clippings, see “Fur Waste.”	
353	“ clothing, or fur chief value (G. A. 2017, 2090, 2451).	30%
353	“ gloves (T. D. 9672).....	30%
335	“ hats, and fur hat bodies (T. D. 6487).....	40%
353	“ hoods.....	30%

* The provision for furniture embraces furniture when wood dominates in quantity or value, such as tables with marble tops, bureaus with marble tops and mirrors (G. A. 1646), tables, flower stands, &c., ornamented with bronze or china (T. D. 3858, 6479, 6808, 7245), and painted cabinet panels (G. A. 1685); if wood does not dominate in quantity or value, then the furniture is dutiable according to material of chief value (G. A. 1646, 1647, 1901). Tubes and castors, of metal, for furniture, dutiable as manufactures of metal (G. A. 1204).

Paragraph Law, 1894.	Rate of Duty.
<i>Fur—Continued.</i>	
493 " skins, of all kinds, not dressed in any manner*.....	free.
329 " " dressed, but not made up into articles †.....	20%
353 " " with stuffed heads (T. D. 9642, G. A. 1677, 1857, 2917).....	30%
362 " waste‡ (T. D. 868, 6736, G. A. 190, 1047, 1321, T. D. 14443).....	10%
353 " yarn (T. D. 2797, 6208, 7173, G. A. 527).....	30%
492 Furs, undressed.....	free.
329 " hatter's not on the skin (T. D. 9862, 10096).....	20%
493 " " plucked coney skins (G. A. 396, T. D. 10854).....	free.
492 " pieces, dressed, suitable only for use in the manu- facture of hatters' fur.....	free.

*The skins of the following animals have been classified as "fur skins": Fox (T. D. 437), sable (T. D. 1489), lamb (G. A. 2907), tiger and cheetah (T. D. 9731, G. A. 1857), coney (G. A. 396), bear (T. D. 3351, G. A. 1857), kangaroo (T. D. 3640), rabbit (T. D. 6394), hamster (G. A. 1601), goose plucked of feathers, but down remaining thereon (T. D. 4974, G. A. 1434), Chinese goat (T. D. 4685), leopard (G. A. 348), wild cat and wolf (G. A. 1857), soulik and squirrel (G. A. 1603), Angora goat (G. A. 2880). The following have been classified as fur skins *not dressed*: Fur skins pulled of the hair which grows beyond the fur (T. D. 238), fur skins which have undergone several processes of preparation, but not all the operations constituting them dressed furs (T. D. 684), sable skins not dressed in any manner, although the fur portion cleaned and tipped or partially dyed (T. D. 1489), lamb skins pickled in salt and bran for preservation and not fleshed (T. D. 4185), sable tails which have not undergone the different processes, such as alum dressing, tanning, &c. (T. D. 9603), tiger and cheetah skins, having fat scraped off, cleaned and dried (T. D. 9731), coney skins plucked of the long coarse hair (G. A. 396, T. D. 10854, 14768), sable skins treated only with alum and borax for preservation (G. A. 1924).

† The following have been classified as fur skins *dressed*: rabbit skins, the grease removed from the fur in order that it may felt (T. D. 6394); fur skins dressed and sewed together with a lining of cheap silk, comparatively insignificant in value, not made into any article of utility or ornament, but designed to be taken apart for manufacture into trimmings or articles of wearing apparel and the lining attached simply to render the goods attractive in appearance (G. A. 2356, see also T. D. 6078, G. A. 1601, 1603); goose skins plucked of feathers and tawed, but the down remaining thereon (T. D. 4974, G. A. 1434), and fur skins permanently sewed together known as "Thibet crosses" (G. A. 1508, 1536).

‡ Tails of fur-bearing animals (G. A. 1661) and fur clippings sufficiently large to be stitched together (G. A. 1666), are not classified as "waste," but as "fur skins." Small scraps and irregular shaped pieces, intended to be ground up and not capable of being put to the uses, by piecing or otherwise, to which fur on the skin is adapted, are classified as waste (G. A. 1666).

Paragraph Law, 1894.		Rate of Duty.
359	Fuse cotton, for smokers (T. D. 1778).....	50%
	" safety (T. D. 6213), according to material of chief value.	
30	Fusel oil, or amylic alcohol (G. A. 2065).....	10%
101	Fusible enamel (G. A. 2317, 2319, 2537).....	25%
	Fustic, see "Dyewoods."	

G

	Gaiters, see "Boots."	
	Galanga root, see "Drugs."	
14	Gallein (T. D. 7892, G. A. 1425, 3007).....	25%
363	Gallic acid.....	free.
14	Gallocyanin (T. D. 10081, G. A. 1391).....	25%
60	Gallo-flavin (T. D. 9098, G. A. 1449).....	25%
354	Galloons, beaded (not silk).....	35%
263	" cotton, elastic or non-elastic (G. A. 2143, Apl. I, 1895).....	45%
300	" cotton, embroidered in the loom with silk, and silk chief value (G. A. 251, 1241, 2172).....	45%
263	" cotton, embroidered (G. A. 1245).....	45%
177	" gold, silver or other metal.....	35%
177	" leather and metal, if metal chief value.....	35%
263	" linen	45%
263	" embroidered.....	45%
	" mixed materials, see notes to Sec. 4, Act of Aug. 28, 1894, and T. D. Apl. 11, 1895.	
300	" silk, or silk chief value (see silk beaded goods).	45%
286	" wholly or in part of wool, worsted or animal hair	50%
	Galls, see "Drugs."	
494	Gambier	free.
	Gamboge gum, see "Drugs."	
	Game, prepared, see "Birds" and "Meats."	
§3	Gannister, ground (T. D. 8009).....	20%
556	" if unground and crude (T. D. 3329)	free.
541	Garance and garancine (T. D. 5218).....	free.
	Garbanum gum, see "Drugs."	
140	Garden shears.....	45%
	" seeds, see "Seeds."	
207	Garlic (G. A. 2665).....	10%
	Garnets, see "Precious Stones."	
301	Garters, silk or silk chief value (G. A. 2073).....	50%
258	" cotton or cotton chief value.....	40%
86	Gas burners, lava.....	30%
133	" pipes, cast iron.....	per lb. 10¢
130	" " steel or wrought iron.....	25%
87	" retorts.....	20%
226	Geese, dead or alive (G. A. 166).....	per lb. 2¢
226	" dressed.....	per lb. 3¢

Paragraph Law, 1894.		Rate of Duty.
19 Gelatine.....		25%
354 " all manufactures of, or of which gelatine is the component material of chief value, not specially provided (see notes to Sec. 4, Act of Aug. 28, 1894).....		35%
(articles composed wholly or partly of gelatine if not found in this "Schedule" under their specific names, are classified under this general provision.		
Gems, see "Precious Stones."		
" specially imported for schools and societies, see "Societies."		
Gentian root, see "Drugs."		
Geological specimens, see "Societies" and "Specimens."		
60 Geranium oil (T. D. 8651, 8992)		25%
158 German silver, albata or argentine, unmanufactured....		15%
177 " " articles, manufactures, or wares of, not specially provided for, composed wholly or in part of, whether partly or wholly manufactured (see notes to Section 4, Act of Aug. 28, 1894).....		35%
(articles composed wholly or partly of German silver if not found in this "Schedule" under their specific names, are classified under this general provision.		
158 " " scrap (T. D. 3156).....		15%
272 Gill netting, nets, webs and seines, of flax.....		40%
Gilling and seine twine, see "Twine."		
177 Gimlets.....		35%
354 Gimps, beaded (not silk).....		35%
263 " cotton, elastic or non-elastic (G. A. 2143).....		45%
263 " linen.....		45%
177 " metal or metal chief value (G. A. 210, 1673).....		35%
" mixed materials, see notes to Sec. 4, Act of Aug. 28, 1894.		
300 " silk, or silk chief value (see silk beaded goods) ..		45%
286 " wholly or in part of wool, worsted or animal hair		50%
Gin, see "Liquors."		
59 Ginger ale, extract, non-alcoholic (T. D. 7263).....		25%
7 " " essence, alcoholic (T. D. 7263),		
" or ginger beer (but no separate or additional duty on the bottles) (G. A. 123, 1371, 2877) (see note to "Bottles")	\$2 per gal. and 50%	
" essence of, see "Preparations."		20%

Paragraph Law, 1894.		Rate of Duty.
	Ginger— <i>Continued.</i>	
629	“ root, unground, and not preserved or candied*.free.	
235	“ ground or powdered.....per lb., 3 $\frac{1}{2}$	
218	“ preserved..... 30%	
	“ wine or cordial, see “Liquors.”	
	Ginghams, cotton as cotton cloth (T. D. 1800, G. A. 1455).	
	Ginseng root, see “Drugs.”	
	Gins, cotton, see “Agricultural implements.”	
177	Girandoles (see “Chandaliers”), metal..... 35%	
113	Girders, iron or steel.....per lb. 10 $\frac{1}{2}$	
	Glass:	
93	fluted, rolled, or rough plate glass, not including crown, cylinder, or common window glass. not above 16x24 inches square.....per sq. ft. 3 $\frac{1}{2}$ above 16x24 and not above 24x30.....per sq. ft. 1 $\frac{1}{2}$ all above 24x30.....per sq. ft. 1 $\frac{1}{2}$ and fluted, rolled, or rough plate-glass, weighing over 100 lbs. per 100 sq. feet, shall pay an addi- tional duty on the excess at the same rates above imposed.†	
	<i>Provided</i> , That all of the above plate-glass, when ground, smoothed or otherwise obscured, shall be subject to the same rate of duty as cast polished plate-glass unsilvered.	
94	cast polished plate glass, finished or unfinished and unsilvered (G. A. 648). not above 16x24 inches square.....per sq. ft. 5 $\frac{1}{2}$ above 16x24 and not above 24x30.....per sq. ft. 8 $\frac{1}{2}$ above 24x30 and not above 24x60.....per sq. ft. 22 $\frac{1}{2}$ all above 24x60.....per sq. ft. 35 $\frac{1}{2}$	
97	when bent, ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, flashed, stained, colored, painted, or otherwise ornamented or decorated, subject to <i>additional</i> duty of..... 10%	

*Sweepings and refuse of ginger although disintegrated into minute parts or slivers is classified as ginger root unground and not as ground or powdered ginger, as it must undergo a process of grinding or otherwise before it can be rendered into “ground” ginger (T. D. 5314).

†Where the weight is over 100 lbs. to the 100 sq. feet each additional pound should be considered as the equivalent of a foot, and duty assessed according to the size of the glass (T. D. 4532).

Paragraph Law, 1894.		Rate of Duty.
<i>Glass.—Continued.</i>		
95	cast polished plate glass, silvered, and looking-glass plates* (G. A. 1904).	
	above 144 in. sq. and not above 16x24....per sq. ft.	6¢
	above 16x24 and not above 24x30.....per sq. ft.	10¢
	above 24x30 and not above 24x60.....per sq. ft.	23¢
	all above 24x60.....per sq. ft.	38¢
97	cast polished plate glass, silvered,* when bent, ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, flashed, stained, colored, painted, or otherwise ornamented or decorated, subject to <i>additional</i> duty of.....	10%
96	but no looking-glass plates or plate glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate. mirrors not exceeding 144 square inches, framed or not framed, see "Mirrors."	
91	unpolished cylinder, crown and common window glass (T. D. 5543, 6404, 6784, 10106; G. A. 73, 982, 1153, 1361, 1612, 2024).	
	not above 10x15 inches square.....per lb.	1¢
	above 10x15 and not above 16x24.....per lb.	1½¢
	above 16x24 and not above 24x30.....per lb.	1¾¢
	above 24x30 and not above 24x36.....per lb.	2¢
	all above 24x36.....per lb.	2½¢
97	when bent, ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, flashed, stained, colored, painted, or otherwise ornamented or decorated, subject to <i>additional</i> duty of.....	10%
91	<i>Provided</i> , That unpolished cylinder, crown, and common window glass, imported in boxes, shall be packed 50 sq. ft. per box as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass† (T. D. 11089, 11099, 12027, 12046, 12054, 12079, 12401, 15249).	

*The term "Looking Glass Plates" means any kind of silvered glass used as looking glasses, although not in fact *plate* glass (T. D. July 2, 1863). Congress has recognized looking-glass plates to be a distinct commodity, and imposed a specific duty on them in paragraph 95. They are consequently not subject to the additional duty of 10% provided in paragraph 97 for beveled cylinder glass (G. A. 322).

†Entry of window glass packed in multiples of 50 sq. ft. permitted (T. D. 15426).

Paragraph Law, 1894.	Rate of Duty.
<i>Glass.—Continued.</i>	
92 cylinder and crown glass, polished (G. A. 73), not above 16x24 inches square.....per sq. ft. 2½¢ above 16x24 and not above 24x30.....per sq. ft. 4¢ above 24x30 and not above 24x60.....per sq. ft. 15¢ all above 24x60.....per sq. ft. 20¢	
97 when bent, ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, flashed, stained, colored, painted or otherwise ornamented, or decorated subject to <i>additional</i> duty of (G. A. 2760)	10%
GLASS, MANUFACTURES OF, VIZ:	
89 all articles of glass, cut, engraved, painted, colored, printed, stained, decorated, silvered, or gilded, not including plate glass silvered, or looking glass plates (see notes to Sec. 4, Act of Aug. 28, 1894), (G. A. 2324).	40%
102 plain glassware, other than bottle glassware (G. A. 2876, 2922).....	35%
88 plain green and colored, molded or pressed, and flint and lime (bottle) glassware*.....	40%
88 molded or pressed green, and colored and flint, or lime bottle glassware, not specially provided, holding over one pint (G. A. 2781, 2922).....per lb. 3½¢	
102 all manufactures of glass, or of which glass is the component material of chief value, not specially provided for (see notes to Sec. 4, Act of Aug. 28, 1894), (G. A. 2200, 2876).....	35%
(articles made wholly or partly of glass if not found in this "Schedule" under their specific names, are classified under the above general provisions.)	
balls, see "Balls."	
89 Bohemian glassware.....	40%
bottle glassware, see above.	
bottles, see "Bottles."	
beads, see "Beads."	
495 broken, and old glass, which cannot be cut for use, and* fit only to be remanufactured (T. D. 6951, 14671)....free.	
buttons, see "Buttons."	
carboys, see "Carboys."	
chemical glassware for use in laboratory, dutiable as other glassware.	
composition of glass or paste, see "Precious stones."	
102 chimneys †.....	35%

*This portion of paragraph 88 should be construed as if reading *bottle* glassware (G. A. 2922).

† Chimneys with ground ends not classified as cut glassware (T. D. 11001 citing opinion of Court).

Paragraph Law, 1894.		Rate of Duty.
	Glass, manufactures of.— <i>Continued.</i>	
	decanters, see "Decanters."	
	demijohns, see "Demijohns."	
496	disks or plates, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eye-glasses, and suitable only for such use; Provided, however, that such disks exceeding 8 inches in diameter may be polished sufficiently to enable the character of the glass to be determined (G. A. 933, 2402, 2625).....	free.
	same if cut or ground, see "Lenses."	
101	enamel, fusible (G. A. 2317, 2319, 2537)	25%
89	goblets, cut (T. D. 3030, 11001).....	40%
102	goblets, plain.....	35%
	fruits, flowers, etc., see "Artificial."	
	jars, see "Bottle glassware," above.	
336	jewelry (T. D. 5161, G. A. 1285).....	35%
	lenses, see "Lenses."	
	mirrors, not exceeding in size 144 sq. inches, with or without frames or cases, see "Mirrors."	
	" over 144 sq. inches, see "Glass," above.	
	old, see "Broken Glass," above.	
98	optical instruments, opera glasses, spectacles, eye-glasses and goggles, and frames for same.....	40%
100	pebble or glass lenses, wholly or partly manufactured.	35%
	paintings on glass, if work of art, see "Art."	
	plates or disks, see "Disks, above."	
90	porcelain or opal glassware (G. A. 2390).....	40%
101	slides for magic lanterns.....	25%
321	toys.....	25%
89	tumblers, cut (T. D. 3030, 11001).....	40%
102	" plain.....	35%
	vials, see "Bottles."	
	vessels, see "Bottle glassware," above.	
173	watch crystals (T. D. 5943).....	25%
	window glass, see "Glass," above.	
102 *	windows, stained or painted, or parts thereof.....	35%
	" glass, painted, for churches, see "Art."	
622	Glauber's salts (sulphate of soda).....	free.
144	Glazed sheets, plates and wares, <i>of metal</i> , glazed or enameled with vitreous glasses.....	35%
	Glazier's diamonds, see "Diamonds."	
167	" lead.....	per lb. 1 1/4"
	Globes, dutiable according to material of chief value (T. D. 9419).	
	Gloria cloth, <i>as woolen dress goods</i> (T. D. 8050, G. A. 1044, 2137, 2435).	
353	Glove cleaners, of hard rubber (T. D. 2586).....	30%
181	" stretchers, wood (T. D. 9256).....	25%

Paragraph Law, 1894.	Rate of Duty.
Gloves:	
258 cotton, or cotton chief value (G. A. 546, 2144, 2956)..... 40%	
cotton and wool, wool chief value as wool clothing, see “Woolen clothing.”	
353 fur (T. D. 9672)..... 30%	
275 linen..... 50%	
343 leather: *gloves made wholly or in part of leather, whether wholly or partly manufactured, shall pay duty at the following rates, the lengths stated in each case being the extreme length when stretched to their full extent, namely: ladies' or children's “GLACE” FINISH.	
344 schmaschen (of sheep origin). not over 14 inches long.....per doz. prs. \$1.00 over 14 and not over 17 inches long per doz. prs. \$1.50 over 17 inches long.....per doz. prs. \$2.00 349 if lined, <i>in addition</i> to above rates.per doz. prs. \$1.00	
345 lamb or sheep. not over 14 inches long.....per doz. prs. \$1.75 over 14 and not over 17 inches long per doz. prs. \$2.75 over 17 inches long.....per doz. prs. \$3.75 349 if lined, <i>in addition</i> to above rates.per doz. prs. \$1.00	
346 goat, kid, or other leather (not sheep origin). not over 14 inches long.....per doz. prs. \$2.25 over 14 and not over 17 inches long per doz. prs. \$3.00 over 17 inches long.....per doz. prs. \$4.00 349 if lined, <i>in addition</i> to above rates.per doz. prs. \$1.00 NOT “GLACE” FINISH.	
347 sheep origin, with exterior grain surface removed, by whatever name known. not over 17 inches long .....per doz. prs. \$1.75. over 17 inches long .....per doz. prs. \$2.75 349 if lined, <i>in addition</i> to above rates.per doz. prs. \$1.00	
348 goat, kid, or other leather (not sheep origin) with exterior grain surface removed, by what- ever name known. not over 14 inches long .....per doz. prs. \$2.25 over 14 and not over 17 inches long per doz. prs. \$3.00 over 17 inches long .....per doz. prs. \$4.00 349 if lined, <i>in addition</i> to above rates.per doz. prs. \$1.00	
349 men's “glace” finish schmaschen (sheep).....per doz. prs. \$3.00 345 } all other leather.....per doz. prs. \$4.00 to } if lined, <i>in addition</i> to above rates.per doz. prs. \$1.00 349 } unfinished, or glove tranks, with or without the usual accompanying pieces, shall pay 75% of the duty provided for the gloves in the fabrication of which they are suitable.	

*See Section 2913, Revised Statutes (*supra*), as to the appraisement of kid and other gloves.

Paragraph Law, 1894.		Rate of Duty.
Gloves.—Continued.		
	mackintosh cloth, as clothing under "Woolens."	
	mixed materials, see notes to Sec. 4, Act of Aug. 28, 1894.	
301	silk, or silk chief value (G. A. 2144).....	50%
301	taffeta, silk and cotton, silk chief value (G. A. 2144)....	50%
	wool, worsted or animal hair, as woolen clothing (G. A. 2041).	
183	Glucose, or grape sugar.....	15%
16	" burnt (T. D. 6740, see G. A. 1418).....	50%
19	Glue, and isinglass or fish glue (T. D. 9484, 14105, G. A. 338)	25%
506	" stock, hide cuttings, raw, with or without hair, and all other glue stock (T. D. 10014).....	free.
20	Glycerine, crude, not purified	per lb. 1¢
20	" refined (T. D. 6048, 6648)	per lb. 3¢
16½	Goa powder (T. D. 4196), ground bark	10%
	Goat hair, unmanufactured, see "Wool."	
	" " manufactures of, see "Woolens."	
685	" " of common goat, unmanufactured (G. A. 1798).free.	
	" skins, see "Skins."	
	Goats, see "Animals."	
89	Goblets, or tumblers, cut glass (T. D. 3030, 11001).....	40%
102	" " plain glass.....	35%
177	" metal.....	35%
	Goggles, see "Spectacles."	
177	Gold, articles, manufactures, or wares, not specially pro- vided for, composed wholly or in part of, whether partly or wholly manufactured, (see notes to Sec. 4, Act of Aug. 28, 1894).....	35%
	(articles composed wholly or partly of gold if not found in this "Schedule" under their specific names are classified under this general provision.)	
498	" beaters' molds and gold beaters' skins (T. D. 352).free.	
423	" bullion (T. D. 8619, 7996).....	free.
	" bullions, see "Bullions."	
449	" coins (T. D. 11907, 14575)	free.
423	" dust (T. D. 7418).....	free.
177	" foil, other than gold leaf (T. D. 2674).....	35%
177	" galeries or ribbon (T. D. 4204).....	35%
336	" jewelry.....	35%
163	" leaf (T. D. 6814).....	30%
48	" liquid (T. D. 5814).....	25%
	" medals, see "Medals."	
573	" ores.....	free.
308	" paper (T. D. 8940, G. A. 1125).....	30%
423	" old, as bullion.....	free.
169	" pens.....	25%

Paragraph Law, 1894.	Rate of Duty.
<i>Gold—Continued.</i>	
44 " size or japan (T. D. 9223).....	25%
644 " sweepings of (T. D. 7418).....	free.
" thread, see "Bullions."	
173 " watches and cases.....	25%
225½ Goose livers, prepared (G. A. 2682).....	20%
" skins, with down on, if not for millinery purposes, as fur skins (T. D. 4974, G. A. 1434).	
263 Goring, cotton, or other vegetable fiber, elastic or non- elastic.....	45%
300 " silk, or silk chief value, elastic or non-elastic.....	45%
286 " wholly or in part of wool, worsted, or animal hair	50%
177 Gouges (G. A. 218).....	35%
424½ Grain bags, made of burlaps (T. D. 15202, G. A. Apl. 4, 1895).....	free.
" " returned, see "United States products."	
Grain imported to be ground, see Act of Jan. 9, 1883.	
Grains, not edible (drugs), see "Drugs."	
" artificial, see "Artificial."	
684 Granadilla wood, in the log, rough or hewn.....	free.
" " other form, see specific article under "Woods."	
446 Granella (cochineal).....	free.
105½ Granite, unmanufactured or undressed.....per cubic ft.	7%
106 " if hewn, dressed or polished (T. D. 9186, G. A. 1134, 2191).....	30%
541 Granza (madder).....	free.
183 Grape sugar or glucose.....	15%
16 " " burnt (T. D. 6740, see G. A. 1418).....	50%
" juice, see "Wines" (T. D. 5092).	
214 Grapes	20%
217 " dried.....	per lb. 1¾%
592 Graphite, as plumbago	free.
352 Grass (in its natural form and structure, and not the sep- arated fiber), all manufactures of, or of which such grass is component material of chief value, not specially provided for (G. A. 1705), (see notes to Sec. 4, Act of Aug. 28, 1894).....	25%
277 " fibers, manufactures of, not specially provided for (G. A. 1037, 1062, 1127).....	35%
277 " cloth (G. A. 1127).....	35%
558 " dried, for decorative purposes (G. A. 1755).....	free.
§3 " dyed (G. A. 2109).....	20%
" materials, for hats or bonnets, see "Hats."	
577 " for paper stock.....	free.
" pulp, see "Pulp."	
" seeds, see "Seeds."	

Paragraph Law, 1894.		Rate of Duty.
	Grass— <i>Continued.</i>	
497	" sisal (T. D. 8912).....	free.
497	" textile grasses, all, or fibrous vegetable substances, unmanufactured, or undressed, not specially provided for.....	free.
499	Grease and oils, including cod oil, such as are commonly used in soap making or wire drawing, or for stuffing or dressing leather and which are fit only for such uses, not specially provided for (G. A. 595, 1776, 2617, 2808).....	free.
§3	" all not specially enumerated or provided for (G. A. 2081, 2331).....	20%
568	" enfleurage.....	free.
60	" mineral (G. A. 235, 1836).....	25%
645	" wool, including that known commercially as degras or brown wool grease (T. D. 8392; G. A. 373, 736, 1951).....	free.
	Greenstone as marble, which see (T. D. 278, 8796; G. A. 1002).	
455	Green vitriol, sulphate of iron, or copperas.....	free.
	Grenadines, cotton, as cotton cloth (T. D. 2495; G. A. 350).	
302	" silk.....	45%
	" wool or worsted, as woolen dress goods (G. A. 2435).	
134	Gridirons, cast iron.....	per lb. $\frac{1}{10}$ ¢
107	Grindstones, finished or unfinished (T. D. 310, 8313, 9080; G. A. 791, 1917).....	10%
190	Groats, or coarsely ground oats (T. D. 8509).....	15%
223	Ground beans, or peanuts, (T. D. 3240).....	20%
	Guano, see "Fertilizers."	
59	Guarana paste (T. D. 1889).....	25%
218	Guava jelly (T. D. 9043).....	30%
218	" marmalade and paste (T. D. 1762).....	30%
	Guiac gum, see "Drugs" (T. D. 9557).	
326½	Guitars or parts of.....	25%
321	" if toys	25%
431	" strings, catgut or gut cord (G. A. 311, 2828).....	free.
326½	" other material (G. A. 2463).....	25%
369	Gum amber, unmanufactured (T. D. 8825, G. A. 1518)....	free.
	" manufactures of, see "Amber."	
	" perdu, as opium.	
233	" substitute, burnt starch or British gum (G. A. 1418).....	per lb. $1\frac{1}{2}$ ¢
527	" shellac (T. D. 6381).....	free.
	Gums and gum resins (drugs), see "Drugs."	
392½	Gunny cloth, and all similar material suitable for covering cotton, of flax, hemp, jute, or jute butts..	free.

Paragraph Law, 1894.	Rate of Duty.
501 } Gunny bags and gunny cloths, old or refuse, fit only for	
577 } remanufacture.....	free.
614 Gun barrels (for shotguns), forged, rough-bored* (T. D. 5962, 6780; G. A. 1709).....	free.
" blocks, see blocks, under title "Woods."	
" cotton, see "Powders."	
" barrel molds, see "Iron or Steel," sub title ingots.	
" powder, see "Powders."	
331 " wads, of all descriptions.....	10%
143 Guns, sporting, breech-loading shotguns and parts thereof (T. D. 9537).....	30%
143 " combination breech-loading shotgun and rifle (G. A. 1956).....	30%
142 " muzzle-loading shotguns and parts thereof.....	25%
142 " musket and sporting rifles and parts thereof (T. D. 9537, G. A. 1633).....	25%
Gut, catgut, whipgut, or wormgut, see "Catgut."	
353 Gutta percha, all manufactures of, or of which gutta percha is component material of chief value, not specially provided for (see notes to Sec. 4, Act of Aug. 28, 1894)... 30%	
(articles made wholly or partly of gutta percha if not found in this "Schedule" under their specific names, are classi- fied under this general provision.)	
503 " " crude (G. A. 2583).....	free.
362 " " scraps (G. A. 2814).....	10%
Gypsum, see "Plaster of Paris."	

H

177 Hackles, steel or other metal.....	35%
Hair, all manufactures of, other than human hair, see "Woolens."	
504 " badger's (G. A. 511).....	free.
" of alpaca, goat, or other <i>like</i> animals, see "Wool."	
353 " braids, human hair, or human hair chief value....	30%
" bristles, see "Bristles."	
" calves', see "Horse hair," below.	
" camel's, see "Wool."	
" cattle, see "Horse hair," below.	
333 " cloth, known as crinoline cloth.....	per sq. yd. 6¢
334 " " " hair seating.....	per sq. yd. 20¢
" crimpers, dutiable according to material of chief value (G. A. 2339).	

*Shotgun barrels not forged, although rough-bored (G. A. 808), and those forged and rough-bored, but having the outside finished (G. A. 1383), cannot be classified as "forged, rough-bored," but classified as "parts of guns."

Paragraph Law, 1894.		Rate of Duty.
Hair— <i>Continued.</i>		
332½	" curled, suitable for beds or mattresses, not specially provided for.....	10%
353	" curlers, metal and leather, if leather chief value (G. A. 924).....	30%
177	" " if metal chief value.....	35%
	" goat, common goat (G. A. 1798), see "Wool."	
504	" hogs, if not bristles and not curled for beds or mattresses.....	free.
504	" horse, cattle, or other animals, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially provided for (G. A. 511, 2867). free.	
§3	" horse, dyed (G. A. 1639).....	20%
504	" human, raw, uncleaned, and not drawn (G. A. 2216). free.	
332	" " if clean or drawn, but not manufactured T. D. 9441).....	20%
332	" " cleaned or drawn, and curled (G. A. 1027). 20%	
353	" " all manufactures of, or of which human hair is component material of chief value, not specially provided for (see notes to Sec. 4, Act of Aug. 28, 1894) (T. D. 1539). 30%	
61	" oils, and other toilet preparations for the hair.....	40%
	" pins, see "Pins."	
314	" pencils (T. D. 3794, G. A. 1053).....	35%
334	" seating or cloth.....per sq. yd.	20%
353	" wigs, human (T. D. 1366, 1539)	30%
	" yak (T. D. 4952), see "Horse hair," above.	
Hair-wood, see "Wood."		
137	Halter chains.....	30%
177	" rings	35%
276	Hamburg edgings, cotton or linen.....	50%
276	" net	50%
181	Hames, if wood chief value.....	25%
	Hammer felt, in the piece, for pianos (T. D. 4827), as wool manufactures, see "Woolens."	
	" molds, see "Iron or Steel," sub-title ingots.	
129	Hammers, blacksmiths', iron or steel.....per lb. 1½"	
326½	" tuning.....	25%
177	" all others (T. D. 6259).....	35%
277	Hammocks, hemp and sisal grass (G. A. 1126).....	35%
225¾	Hams and Bacon.....	20%
311	Handbills, engraved or printed (T. D. 3941).....	25%
	" lithographed, see "Lithographs."	

Paragraph Law, 1894.		Rate of Duty.
276	Handkerchiefs,* embroidered, linen or cotton (G. A. 1783, 2301, 2573, Apl. 20, 1895).....	50%
258	" hemmed, cotton or linen (T. D. 13403, G. A. 613).....	40%
258	" hemstitched.....	40%
258	" cotton or linen (T. D. 8606, G. A. 100).....	40%
258	" lace, cotton or linen (G. A. 2133).....	40%
301	" silk, or silk chief value.....	50%
	Hand mirrors, see "Mirrors."	
673	Handle-bolts.....	free.
	Handles for umbrellas, see "Umbrellas."	
329	Hare's hair (T. D. 9862), hatter's fur not on the skin.....	20%
	Hare's skins, see "Fur skins."	
225½	Hares, German, in vinegar (T. D. 7244).....	20%
321	Harmonicas, toy (T. D. 12767, 15597).....	25%
326½	" not toys (T. D. 12748, 12767).....	25%
353	Harness, if leather chief value (G. A. 1681).....	30%
177	" if metal chief value (G. A. 1681).....	35%
	" used in immigrating, see "Animals."	
326½	Harps and parts of.....	25%
431	" strings, cat gut or gut cord (G. A. 311, 2828).....	free.
326½	" other material (G. A. 2463).....	25%
	Harrows, tooth and disk, see "Agricultural implements."	
59	Hartshorn, spirits of ammonia.....	25%
	Harvesters, see "Agricultural implements."	
	Hassocks, see "Carpets."	
177	Hatchets.....	35%
	Hats, Bonnets and Hoods:	
352	chip, or chip chief value (G. A. 952).....	25%
258	cotton, or other vegetable fiber, except linen, or either chief value (G. A. 996, 2970).....	40%
335	felted fur (T. D. 6487).....	40%
335	fur, or fur chief value, wholly or partially manufactured (T. D. 6487).....	40%
352	grass (natural state), or same chief value.....	25%
258	" pith of (G. A. 996).....	40%
353	leather, or leather chief value.....	30%
275	linen.....	50%
352	palm leaf, or same chief value.....	25%
301	silk, or silk chief value (G. A. 340, 440, 1012, 2224).....	50%
352	straw (natural state), or same chief value (G. A. 625, 1490, 2784).....	25%
352	whalebone, or same chief value.....	25%
179	willow, or same chief value.....	25%
	wool or animal hair, see hats of wool, under title "Woolens."	

* Handkerchiefs in the piece readily separable, classified as handkerchiefs (G. A. 1437, 1995).

Paragraph Law, 1894.		Rate of Duty.
	materials for Hats, Bonnets and Hoods:	
264	bodies, cotton (T. D. Mch. 5, 1895).....	35%
335	" fur, or felted fur.....	40%
	bodies, wool, as partly made clothing, see clothing, under title "Woolens."	
417	braids, plaits, laces, and similar manufactures, suitable for making or ornamenting hats, bonnets and hoods.	
	straw, chip, grass, palm leaf, willow, osier, or rattan (G. A. 952, 653, 2286, 2421, T. D. 15625).....	free.
	other materials, see specific article.	
	crowns, wool, as wool manufactures (G. A. 2129). see "Woolens."	
352	forms, straw (natural state), (G. A. 1168, 1779).....	25%
353	leather sweat bands (G. A. 2904).....	30%
177	ornaments, if not jewelry, metal chief value (T. D. 6245).	35%
624	sparterre suitable for hats, &c. (T. D. 3199, G. A. 796). free. wire, see "Wire."	
329	Hatters' furs, not on the skin (T. D. 9862, 10096).....	20%
493	" " plucked coney skins (T. D. 10854, 14768, G. A. 396).....	free.
492	" " dressed fur pieces, suitable only for use in the manufacture of hatters' furs.....	free.
134	" irons, cast-iron.....	per lb. $\frac{1}{4}$ ¢
	" plush, see "Plushes."	
326½	Hautboys, mus. inst.....	25%
	Hawaiian Islands, products of, such as specified in the Act of Aug. 15, 1876 (see par. 182½, Act Aug. 28, 1894). free.	
199	Hay.....	per ton \$2.00
177	" knives.....	35%
	Hazel nuts, as filberts (G. A. 175).	
	Heading blocks, see Blocks, under title "Woods."	
673	" bolts.....	free.
	Headings, see Headings under title "Wood."	
258	Head nets, cotton and rubber.....	40%
275	" " linen.....	50%
301	" " silk and rubber (T. D. 2337; G. A. 2564).....	50%
286	" " wholly or in part of wool, worsted or animal hair.....	50%
140	Hedge shears,.....	45%
	Hellebore root, see "Drugs."	
386	Hemlock seed and leaf and bark, crude, (T. D. 5892).....	free.
16½	same, otherwise than crude.....	10%
18	" bark, extract of.....	10%
	" lumber, see "Wood."	
497	Hemp, not hackled, (T. D. 7627, 10026).....	free.
266	" hackled, known as "dressed line," (G. A. 1746)	per lb. 1¢

Paragraph
Law, 1894.

Rate of
Duty.

Hemp—Continued.	
277	" manufactures of, or of which hemp is the component material of chief value, not specially provided for (see notes to Section 4, Act of Aug. 28, 1894).....
	35%
	(articles made wholly or partly of hemp, if not found in this "Schedule" under their specific names, are classified under this general provision.)
611	" seed.....free.
31	" oil.....per gal. 10¢
497	" tow of (T. D. 7252; G. A. 813).....free.
497	" waste (T. D. 9381).....free.
	" for vessels, see "Vessels."
	Henbane leaf or hyoscyamus, see "Drugs."
16½	Henna leaves, ground, (T. D. 9956)..... 10%
	Herbs, not edible, (drugs) (T. D. 9863) see "Drugs."
34	Herring oil, of foreign fisheries..... 25%
568	" " of American fisheries.....free.
	Herrings, see "Fish."
424½	Hessians and Hessian cloth, as burlaps (T. D. 15499)....free.
506	Hide cuttings, raw, with or without hair, and all other glue stock (T. D. 2623, 10014).....free.
507	" rope (T. D. 4751).....free.
505	Hides, raw or uncured, whether dry, salted or pickled (T. D. 3720).....free.
	" tanned, see "Leather."
	" of neat cattle, when prohibited see pars. 17 and 18, Act Aug. 28, 1894.
131	Hinges finished, or hinge blanks, iron or steel...per lb. 1½¢
177	" any other metal..... 35%
611	Hoarhound seed.....free.
146	Hob-nails, wrought iron or steel..... 30%
177	Hods, coal, metal (see "Hollow ware")..... 35%
177	Hoes, steel or iron..... 35%
	Hogs, see "Animals."
	Hogs' hair, see "Hair."
180	Hogsheads, as casks, empty..... 20%
	Hollands, cotton, as cotton cloth (G. A. 67, 208, 1144).
277	" linen..... 35%
136	Hollow ware, cast iron, coated, glazed or tinned*.per lb. 2¢
134	" " not coated, glazed or tinned, as cartings, per lb. 10¢
144	" " if enameled or glazed with vitreous glasses. 35%
353	" " of wood or other pulp (T. D. 9644)..... 30%

*Hollow-ware is a trade name given only to hollow, cast-iron kitchen utensils (T. D. 8527, G. A. 105); Sheet-iron articles not hollow-ware (T. D. 6396).

Paragraph Law, 1894.		Rate of Duty.
508	Hones and whetstones (T. D. 8786).....	free.
200	Honey.....	per gall. 10%
	Hoods, see "Hats."	
177	Hoof pads, metal chief value (T. D. 6994).....	35%
509	Hoofs, unmanufactured.....	free.
177	Hooks, fish, on silk gimp (T. D. 5587).....	35%
177	" with artificial bait (T. D. 7013)	35%
177	" and eyes, brass or other metal.....	35%
177	" reaping.....	35%
	Hoop iron or steel, see "Iron and Steel."	
	" timber and hoops, see "Wood."	
	Hoops, barrel, iron, cut to specific lengths, see "Iron."	
673	Hop poles, (T. D. 5105).....	free.
510	" roots for cultivation	free.
470	" waste or luquline (G. A. 2102).....	free.
201	Hops	per lb. 8¢
352	Horn, all manufactures of, or of which horn is component material of chief value, not specially provided for (see notes to Sec. 4, Act of Aug. 28, 1894) (T. D. 9993, G. A. 1354, 1737)	25%
	(articles made wholly or partly of horn, if not found in this "schedule" under their specific names, are classified under this general provision.)	
511	Horns, and parts of, unmanufactured, including horn strips and tips* (T. D. 9292).....	free.
511	" pith of (T. D. 4786).....	free.
326½	" boat and post (T. D. 5217), metal	25%
326½	" musical instruments.....	25%
321	" if toys.....	25%
177	Horse clippers.....	35%
	" hair, see "Hair."	
	" rakes, see "Agricultural Implements."	
146	" shoe nails, wrought iron or steel (G. A. 1622)....	30%
148	" shoes, wrought iron or steel.....	25%
	" shoe bar iron (T. D. 1587), see "Iron."	
140	" shears	45%
	Horses, see "Animals."	
353	Hose, India rubber, if hard rubber.....	30%
353	" leather.....	30%
273½	" linen hydraulic, of flax, hemp or jute.....	40%
	Hosiery, see specific article.	
	Household effects, see "Effects."	
	Hubs for wheels, see hubs under title "Woods."	
277	Huckabacks, linen.....	35%

*Pieces of horn, polished, with a hole at each end, and the ends partially rounded and ready for use, are commercially known as horn strips (T. D. 9879, citing *Borgfeldt vs. Ehrhardt*, Circuit Court, 41 Fed. Rep. 102). Horn tips for handles, sawed and stained, as horn tips (G. A. 1177, 1398).

Paragraph Law, 1894.	Rate of Duty.
558 Hulls, oat (G. A. 2770, 2793).....	free.
611 Hyacinth bulbs.....	free.
12 Hydrate chloral.....	25%
595 " of or caustic potash, including refined in sticks or rolls.....	free.
65 " of soda or caustic soda (T. D. 4066, 4118) ..per lb. 1/2¢	
273½ Hydraulic hose, flax, hemp or jute.....	40%
" lime, as cement (T. D. 3517), see "Cement."	
55 Hydriodate of potash.....	per lb. 25¢
177 Hydrometers, if metal chief value.....	35%
102 " if glass chief value (G. A. 941, 1228).....	35%
Hyoscyamus, or hen-bane leaf, see "Drugs."	
59 " extract of (G. A. 560).....	25%
60 Hyposulphate of soda.....	25%

II

512 Ice.....	free.
69 Iceland moss.....	10%
Immigrants' effects, see "Effects" and "Animals."	
§3 Immortelles, bleached (T. D. 7370).....	20%
§3 " dyed (G. A. 2109, March 25, 1895).....	20%
558 " dried (G. A. 1755).....	free.
Implements of trade of persons arriving in the United States, see "Effects."	
§3 Incense powder (G. A. 10).....	20%
21 India ink (T. D. 7714).....	25%
684 India malacca joints, not further manufactured than cut into suitable length for the manufacture into which they are intended to be converted.....	free.
Indian corn and meal, see "Corn."	
541 " madder, ground or prepared, and all extracts of (T. D. 5218).....	free.
" red, see "Paints."	
582 Indians, peltries of and other usual goods and effects of Indians passing and repassing the boundary line of the United States, under such regulations as the Secretary of the Treasury may prescribe: <i>Provided</i> , That this exemption shall not apply to goods in bales or other packages unusual among Indians*.....	free.

* 1. Indians passing and repassing the frontier can bring their personal and household effects with them free of duty (T. D. 8249, 12878, 13125).

2. Beadwork, and baskets (even in large bundles) the manufacture of an Indian and his family, are entitled to free entry, but articles purchased by an Indian and imported for sale is liable to duty (T. D. 3450, 5368, 8249, 8529, G. A. 2592).

3. The privilege of free entry of peltries or furs extends only to the Indians who actually took or manufactured the furs. The quantity admitted is therefore limited to what may fairly be pre-

Paragraph Law, 1894.		Rate of Duty.
	India rubber.	
352	all manufactures of India rubber, <i>not vulcanized</i> or of which such India rubber is component material of chief value, not specially provided for (see notes to Section 4, Act of Aug. 28, 1894), (G. A. 1691, 1952)....	25%
	(articles made wholly or partly of India rubber, <i>not vulcanized</i> , if not found in this "Schedule" under their specific names, are classified under this general provision.)	
264	mixed with cotton, cotton chief value, not otherwise provided for.....	35%
302	" " silk, silk chief value, not otherwise provided for	45%
	" " wool or animal hair, if wool or animal hair chief value, not otherwise provided for, see "Woolens."	
353	<i>vulcanized</i> , known as <i>hard</i> rubber, all manufactures, or of which the same is component material of chief value, not specially provided for (see notes to Section 4, Act of Aug. 28, 1894).....	30%
	(articles made wholly or partly of India rubber, <i>vulcanized</i> , if not found in this "Schedule" under their specific names, are classified under this general provision.)	
§3	cement (G. A. 1963).....	20%
513	crude (T. D. 6067).....	free.
513	in sheets or cakes (T. D. 3718).....	free.
513	milk of.....	free.
513	old scrap or refuse, which has been worn out by use and is fit only for remanufacture (G. A. 97).....	free.
513	shoes, old (G. A. 97).....	free.
513	springs, old, car (G. A. 97).....	free.
§3	substitute (G. A. 2751).....	20%
513	waste (T. D. 6067, G. A. 97, 1636).....	free.
514	Indigo (T. D. 8312).....	free.
514	" carmines.....	free.
514	" extracts or pastes of (G. A. 1350).....	free.
514	" in powder or cubes (T. D. 3592).....	free.
514	Indigotine, as carmined indigo, powdered (T. D. 3953) ..	free.

NOTES TO PARAGRAPH 582—Continued.

sumed to have been taken or manufactured by the Indian or Indians bringing the article into the United States (T. D. 2315, 14576).

4. Where an Indian village is situated upon the boundary line of Canada and the United States, the Indians are not allowed to trade and exchange property across the line without payment of duty (T. D. 7743), and horses cannot be admitted free even for personal use (T. D. 2191, 13125).

Paragraph Law, 1894.	Rate of Duty.
353 Indurated fiber wares.....	30%
Infusions, see "Preparations."	
Ingots, see respective material.	
21 Ink, ink powders and printer's ink, and all other ink not specially provided for (T. D. 8923).....	25%
21 " India (T. D. 7714).....	25%
Inkstands, according to material of chief value.	
16½ Insect powder, (T. D. 6161).....	10%
Insects, dried, (drugs) see "Drugs."	
302 Insertings, silk (G. A. 2723, 2840, 3009).....	4 5%
" other, according to material.	
Institutions, articles specially imported for, see "So- cieties."	
Instruments, musical, see "Musical Instruments."	
98 " optical and frames for.....	40%
" personal effects, see "Effects."	
" specially imported for schools or societies see "Societies."	
" philosophical, according to material of chief value.	
Insulators, according to material (T. D. 6699).	
Integuments of animals, see "Bladders."	
Inventions, models of, see "Models."	
55 Iodide and iodate of potash.....per lb. 25¢	
515 Iodine, crude and resublimed.....free.	
60 " salts of, not otherwise provided for	25%
22 Iodoform.....per lb. \$1.00	
516 Ipecac.....free.	
517 Iridium.....free.	
Iris root, or orris root, see "Drugs."	
Iron or steel and manufacturers of.*	
60 acetate of iron.....25%	
alloys, see ingots below.	
126 anchors or parts thereof, iron or steel.....per lb. 1 $\frac{1}{2}$ ¢	
134 andirons, cast iron.....per lb. 1 $\frac{1}{2}$ ¢	
113 angles, iron or steel (T. D. 8634).....per lb. 1 $\frac{1}{2}$ ¢	

GENERAL PROVISIONS TO IRON OR STEEL.

* Par. 125. No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel, (T. D. 7296, 7926, 8272).

Iron in all forms more advanced than pig iron and less finished than iron in bars, except castings pays $\frac{1}{2}$ ¢ per lb. (par. 111).

Steel in all forms and shapes, not specially provided for, dutiable under paragraph 122. (See ingots &c.) Standard gauge for imported sheet and plate iron prescribed by Act of March 3, 1893 (*supra*.)

Paragraph Law, 1894.		Rate of Duty.
	Iron or steel and manufactures of.— <i>Continued.</i>	
128	anvils, iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture (G. A. 2928).....	per lb. $1\frac{3}{4}\%$
127	axles, or parts thereof, axle-bars, axle-blanks, or forging for axles, iron or steel, without reference to the stage or state of manufacture (T. D. 5310, G. A. 2220).....	per lb. $1\frac{1}{4}\%$
	<i>Provided,</i> That when iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.	
	band, see hoop iron, below.	
112	bar iron, rolled or hammered, viz.	
	flats, not less than 1 inch wide nor less than $\frac{3}{8}$ inch thick.....	per lb. $\frac{5}{10}\%$
	“ less than 1 inch wide or less than $\frac{3}{8}$ inch thick	per lb. $\frac{5}{10}\%$
112	round, not less than $\frac{3}{4}$ inch in diameter.....	per lb. $\frac{5}{10}\%$
	“ less than $\frac{3}{4}$ inch and not less than $\frac{1}{8}$ inch in diameter.....	per lb. $\frac{5}{10}\%$
111	round, in coils or rods, less than $\frac{1}{8}$ inch in diameter (T. D. 5910).....	per lb. $\frac{5}{10}\%$
112	square, not less than $\frac{3}{8}$ inch square	per lb. $\frac{5}{10}\%$
	“ less than $\frac{3}{8}$ inch square.....	per lb. $\frac{5}{10}\%$
111	bars or shapes of rolled iron, not specially provided for.....	per lb. $\frac{5}{10}\%$
111	<i>Provided,</i> That all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig iron, except castings, shall be subject to a duty of.....	per lb. $\frac{5}{10}\%$
111	<i>Provided</i> further, that all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of (T. D. 8153, 8701, 9358; G. A. 2345).....	per ton \$12.00
	bars, axle, see axles, above.	
	bars, steel, see ingots, below.	
	bars for railways, see railway bars, below.	
113	beams, and deck and bulb beams, iron or steel (G. A. 1936).....	per lb. $\frac{5}{10}\%$
177	bedscrews, iron or steel (T. D. 2465).....	35%
	billets, steel, see ingots, below.	
	blanks, axle, see axle, above.	
	“ for wheels, see wheels, below.	
	blooms, steel, see ingots and wheels, below.	
	blooms, iron, see proviso to bar iron, above.	

Paragraph
Law, 1894.

Rate of
Duty.

Iron or steel and manufactures of.— <i>Continued.</i>	
114	boiler or other plate iron or steel, except saw plates, not thinner than No. 10 wire gauge, sheared or un-sheared, and skelp iron or steel sheared or rolled in grooves, valued at 1¢ per lb. or less.....per lb. $\frac{1}{10}\%$ valued above 1¢ and not above $1\frac{1}{2}\%$.....per lb. $\frac{1}{10}\%$ valued above $1\frac{1}{2}\%$ and not above 4¢.....30% valued above 4¢.....25%
	<i>Provided</i> , That all plate iron or steel thinner than No. 10 wire gauge shall pay duty as iron or steel sheets. (see proviso to sheet iron and steel, below).
130	boiler tubes, pipes, flues or stays, wrought iron or steel (T. D. 6186, 13647).....25%
131	bolts, with or without threads or nuts, or bolt blanks, iron or steel (G. A. 1483).....per lb. $1\frac{1}{2}\%$
	blanks, axle, see axle, above.
149	brads.....25%
113	building forms and other structural shapes, iron or steel, whether plain or punched or fitted for use, T. D. 7617, 7773; G. A. 1484, 1936).....per lb. $\frac{1}{10}\%$
	butts, see hinges, below.
	cables, see chains, below.
132	card clothing, manufactured from tempered steel wire, (T. D. 8973, 5800, G. A. 1479).....per sq. ft. 40¢
132	" " all other (T. D. 5800).....per sq. ft. 20¢
134	castings of iron* not specially provided for (see Hollow ware, below) (T. D. 5939, 6001, G. A. 536, 987, 1471).....per lb. $\frac{1}{10}\%$
135	castings of malleable iron, not specially provided for (T. D. 6774)..... $\frac{1}{10}\%$
	castings of steel, see ingots, below.
137	chain or chains of all kinds, iron or steel (T. D. 8740, 9969, G. A. 384, 385).....30%
336	chains, if jewelry (G. A. 384).....35%
	charcoal iron, see proviso to bar iron, above.
113	channels, car truck and other, iron or steel (T. D. 9864).....per lb. $\frac{1}{10}\%$
438	chromate of iron, or chromic ore.....free.
110	clippings of iron or steel, if scrap.....per ton \$4.00
	coated, see provisos to sheet iron, below.
113	columns, or parts, or sections of columns, iron or steel
	.....per lb. $\frac{1}{10}\%$

*When a product of the foundry has been finished, or fitted by a machinist into an implement, machine, or part of a machine, it is no longer known as a casting, but enters into another class of manufacture of iron (G. A. 1410).

Paragraph Law, 1894.		Rate of Duty.
	Iron and steel and manufactures of.— <i>Continued.</i>	
459	cotton ties of iron or steel, cut to lengths, punched or not punched, with or without buckles, for baling cotton (G. A. 2848).....	free.
	corrugated or crimped, see sheet iron, below.	
	crank shafts and crank pins, steel, see ingots, below.	
129	crowbars, iron or steel.....	per lb. 1½¢
	cutlery, see the specific article.	
	die blocks or blanks, steel, see ingots, below.	
144	enameled or glazed, viz: sheets, plates and wares, enameled or glazed, with vitreous glasses (G. A. 898) 35%	
	fence wire rods, see wire rods.	
110	ferro-manganese and ferro-silicon (T. D. 1991) per ton \$4.00	
	files, see "Files."	
110	filings, as scrap.....	per ton \$4.00
152	fish plates or splice bars for railways, iron or steel ...	25%
	flats, iron, see bar iron, above.	
130	flues, wrought iron or steel (T. D. 13647).....	25%
126	forgings of iron or steel, or of combined iron and steel, for vessels, steam engines and locomotives, or parts thereof, (G. A. 2387).....	per lb. 1½¢
115	forgings of iron or steel, or forged iron and steel combined, of whatever shape, or in whatever stage of manufacture, not specially provided for (G. A. 218, 241).....	per lb. 1½¢
	Provided, That no forgings of iron or steel, or forgings of iron and steel combined, by whatever process made, shall pay less than.....	35%
	galvanized, see proviso to "Sheet Iron," below.	
113	girders, iron or steel.....	½¢
	glanced, see "Sheet Iron," below.	
	glazed or enameled, see "Enameled," above.	
	gun barrel molds, not in bars, steel, see "Ingots," below.	
	hammer molds or swaged steel, see "Ingots," below.	
	hammered iron, see "Bar Iron," above.	
129	hammers, blacksmiths', iron or steel.....	per lb. 1½¢
177	" other than blacksmiths', iron or steel.....	35%
134	hatters' irons, cast iron.....	per lb. ½¢
131	hinges, finished, or hinge blanks, iron or steel.....	per lb. 1½¢
136	hollow ware, cast, coated, glazed or tinned, (see foot note page 425).....	per lb. 2¢
	" " other, see "Castings," above.	
	" " if enameled, see "Manfs., below.	
116	hoop, band, or scroll iron or steel, except as otherwise provided for	30%
	see proviso to "Sheets of Iron or Steel," below.	

Paragraph
Law, 1894.

Rate of
Duty.

	Iron or steel and manufactures of.— <i>Continued.</i>	
122	ingots, &c., viz: steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or bevelled bars; steamer, crank, and other shafts; shafting; wrist or crank pins; connecting-rods and piston-rods; pressed, sheared, or stamped shapes; saw plates, wholly or partially manufactured; hammer molds or swaged steel; gun-barrel molds not in bars; alloys used as substitutes for steel in the manufacture of tools; all descriptions and shapes of dry sand, loam, or iron-molded steel castings, sheets and plates not specially provided for; and steel in all forms and shapes not specially provided for, all of the above (T. D. 8580, G. A. 654, 655, 739, 1453, 1940, 2387, 2445, 2528),	
	valued at 1 $\frac{1}{2}$ per lb. or less.....	1 $\frac{1}{2}$ per lb.
	valued above 1 $\frac{1}{2}$ and not above 1 $\frac{1}{2}$ per lb. 1 $\frac{1}{2}$ per lb.	1 $\frac{1}{2}$ per lb.
	valued above 1 $\frac{1}{2}$ and not above 1 $\frac{1}{2}$ per lb. 1 $\frac{1}{2}$ per lb.	1 $\frac{1}{2}$ per lb.
	valued above 1 $\frac{1}{2}$ and not above 2 $\frac{1}{2}$ per lb. 1 $\frac{1}{2}$ per lb.	1 $\frac{1}{2}$ per lb.
	valued above 2 $\frac{1}{2}$ and not above 3 $\frac{1}{2}$ per lb.. 1 $\frac{1}{2}$ per lb.	1 $\frac{1}{2}$ per lb.
	valued above 3 $\frac{1}{2}$ and not above 4 $\frac{1}{2}$ per lb....1 $\frac{1}{2}$ per lb.	1 $\frac{1}{2}$ per lb.
	valued above 4 $\frac{1}{2}$ and not above 7 $\frac{1}{2}$ per lb....1 $\frac{1}{2}$ per lb.	1 $\frac{1}{2}$ per lb.
	valued above 7 $\frac{1}{2}$ and not above 10 $\frac{1}{2}$ per lb..1 $\frac{1}{2}$ per lb.	1 $\frac{1}{2}$ per lb.
	valued above 10 $\frac{1}{2}$ and not above 13 $\frac{1}{2}$ per lb.2 $\frac{1}{2}$ per lb.	2 $\frac{1}{2}$ per lb.
	valued above 13 $\frac{1}{2}$ and not above 16 $\frac{1}{2}$ per lb.2 $\frac{1}{2}$ per lb.	2 $\frac{1}{2}$ per lb.
	valued above 16 $\frac{1}{2}$ per lb.....4 $\frac{1}{2}$ per lb.	4 $\frac{1}{2}$ per lb.
123	ingots, wheel, see "Wheels" below.	
110	joists, iron or steel.....per lb. 1 $\frac{1}{2}$	1 $\frac{1}{2}$
110	kentledge, iron.....per ton \$4.00	\$4.00
110	knives, see "Knives."	
110	manganese, in blocks and slabs (T. D. 1991)..per ton \$4.00	\$4.00
177	malleable castings of, see "Castings" above.	
177	manufactures, articles, or wares, iron or steel, not specially provided for, composed wholly or in part of iron or steel, whether partly or wholly manufactured (T. D. 10778) (see notes to Section 4, Act of Aug. 28, 1894)..... 35%	35%
121	No article not specially provided for in this Act, wholly or partly manufactured from the sheet, or plate, iron or steel herein provided for, or of which such sheet or plate, iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the sheet or plate iron or steel from which it is made or of which it shall be the component thereof of chief value.	
144	articles or wares, sheets and plates, enameled or glazed with vitreous glasses (G. A. 898)..... 35%	35%

	Rate of Duty.
Paragraph Law, 1894.	
Iron or steel and manufactures of.— <i>Continued.</i>	
126	mill irons and mill cranks, wrought iron per lb. 10%
	nail wire rods, see "Wire Rods."
	nails, see "Nails."
	needles, see "Needles."
60	nitrate of iron..... 25%
148	nuts, wrought iron or steel (also see Iron Bolts) (G. A. 2220)..... 25%
	ore, see "Ore."
48	oxide of iron, or colcothar (T. D. 9455; G. A. 1627).... 25%
§3	oxide of iron, hydrated, (G. A. 2590)..... 20%
110	pig iron per ton. 84
133	pipe, cast iron, of every description..... per lb. 10%
130	pipes, wrought iron or steel..... 25%
134	plates and stove plates, cast iron (G. A. 536) ..per lb. 10%
151	plates, steel, engraved (T. D. 9889)..... 25%
	plate, see boiler iron, above.
	polished or planished, see sheet iron, below.
113	posts, or parts or sections of posts, iron or steel.per lb. 10%
59	powder (T. D. 1747)..... 25%
117	rails, T, iron or steel..... per lb. 10%
117	" flat, punched, iron or steel..... per lb. 10%
117	railway bars, iron or steel and those part steel. per lb. 10%
152	" chairs (T. D. 276) iron or steel..... 25%
152	" fish plates or splice bars, iron or steel..... 25%
	rivet wire rods, see "Wire Rods."
153	rivets, iron or steel, (G. A. 928)..... 25%
	rods, wire, see "Wire Rods."
	" connecting and piston, steel, see ingots, above.
	rolled iron, see bar iron, above.
	round iron, see bar iron, above.
134	sadirons, cast iron..... per lb. 10%
	saw plates, steel, see ingots, above.
	saws, see "Saws."
110	scrap iron or steel, but nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured.* (T. D. 6001.) per ton. 84
	screw wire rods, see "Wire Rods."
	screws, iron, see "Screws."
	scroll, see "Hoop Iron," above.
	shafts and shafting and shapes, steel, see "Ingots," above.

*Steel plate shearings produced in the manufacture of boiler and ship plates, being the waste product of such manufacture and fit only for remanufacture, classified as scrap (G. A. 639).

Paragraph
Law, 1894.

Rate of
Duty.

Iron or Steel and manufactures of.—Continued.	
118	sheets of iron or steel, common or black, including all iron or steel commercially known as common or black taggers iron or steel, and skelp iron or steel, valued at 3¢ per lb. or less.* thinner than No. 10 and not thinner than No. 20 wire gauge.....per lb. $\frac{7}{10}\%$ thinner than No. 20 and not thinner than No. 25 wire gauge.....per lb. $\frac{7}{10}\%$ thinner than No. 25 wire gauge.....per lb. $\frac{7}{10}\%$ corrugated or crimped.....per lb. $\frac{7}{10}\%$
	<i>Provided</i> , That all common or black sheet iron or sheet steel not thinner than No. 10 wire gauge shall pay duty as plate iron or plate steel.
120	sheet iron or steel, polished, planished or glanced by whatever name designated.....per lb. $1\frac{3}{4}\%$
119	all iron or steel sheets or plates, and all hoop, band, or scrool iron or steel (excepting tin plates, terne plates and taggers tin), when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, shall pay $\frac{1}{2}\%$ per lb. more duty than the rates imposed by paragraph 118 upon the corresponding gauges, or forms, of common or black sheet or taggers iron or steel.
120	<i>Provided</i> , That plate or sheet or taggers iron or steel, by whatever name designated, other than the polished, planished or glanced provided for, which has been pickled or cleaned by acid, or by any other material or process, or which is cold rolled, smoothed only, not polished, shall pay $\frac{1}{2}\%$ per lb. more duty than the corresponding gauges of common or black sheet or taggers iron or steel (T. D. 13908).
121	sheets, or plates, of iron or steel, or taggers iron or steel, coated with tin or lead or with a mixture of which these metals or either of them is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, see "Tin Plates."
144	sheets, plates, wares, or articles, of steel or iron, or other metal, enameled or glazed with vitreous glasses (G. A. 898).....35%
126	ships, wrought iron for.....per lb. $1\frac{7}{10}\%$
148	shoes, wrought iron or steel, for horse, mule or ox.... 25% skelp, see boiler and sheet iron or steel, above. slabs, iron, see bar iron, above. slabs, steel, see ingots, above.

*Valued above 3¢ per lb. 35% under par. 177 (G. A. 430, 906, 1171).

Paragraph Law, 1894.		Rate of Duty.
Iron or Steel and manufactures of.— <i>Continued.</i>		
129	sledges, blacksmiths', iron or steel.....	per lb. $1\frac{1}{4}\%$
110	spiegeleisen iron.....	per ton \$4
145	spikes, cut, iron or steel.....	$22\frac{1}{2}\%$
148	" wrought iron or steel (G. A. 2889).....	25%
152	splice bars, or fish plates, for railways, iron or steel...	25%
149	sprigs.....	25%
	structural shapes, see building forms, above.	
	square iron, see bar iron, above.	
130	stays, wrought iron or steel.....	25%
134	stove plates, cast iron.....	per lb. $\frac{1}{16}\%$
177	stoves (G. A. 903).....	35%
455	sulphuret of iron, or copperas or green vitriol.....	free.
	sulphuret of iron, see "Ore."	
113	TT, iron or steel.....	per lb. $\frac{1}{16}\%$
149	tacks, brads, or sprigs, cut (T. D. 9081).....	25%
	taggers' iron, see proviso to sheet iron, above.	
	" tin, see "Tin Plates."	
134	tailors' irons, cast iron.....	per lb. $\frac{1}{16}\%$
	ties, see cotton ties, above.	
	tin and terne plates and manufactures of, see "Tin."	
	tires, iron or steel, locomotive, car and other railway	
	tires, see wheels, below.	
129	track tools, iron or steel.....	per lb. $1\frac{1}{4}\%$
130	tubes, wrought iron or steel (T. D. 6186; G. A. 483, 908, 1631; T. D. 13647, 13904).....	per ton \$4
110	turnings of iron or steel, if scrap.....	per ton \$4
134	vessels, cast iron (see Hollow ware, above)....	per lb. $\frac{1}{16}\%$
148	washers, wrought iron or steel.....	25%
129	wedges, iron, or steel (T. D. 6392).....	per lb. $1\frac{1}{4}\%$
156	wheels, for railway purposes, or parts thereof, iron or steel, and steel tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, and other railway tires or parts thereof, wholly or partly manufactured, and ingots, cogged ingots, blooms, or blanks for the same, with- out regard to the degree of manufacture.....	per lb. $1\frac{1}{4}\%$
	<i>Provided</i> , that when wheels or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.	
	wire, wire rods, and articles made of wire, see "Wire."	
	wrist pins, steel, see ingots, &c., above.	
19	Isinglass or fish glue (see decision to Glue).....	25%
497	Isle or Tampico fiber.....	free.
260	Italian cloths, cotton, silk striped (T. D. 7560).....	45%
	" " " as cotton cloth (T. D. 1699, 4558).	
	" " woolens, see "Woolen Dress Goods."	

Paragraph Law, 1894.		Rate of Duty.
	Ivory and vegetable ivory, viz.:	
519	sawed or cut into logs but not otherwise manufactured.	free.
354	all manufactures of, or of which same is component material of chief value, not specially provided for (T. D. 9053) (see notes to Section 4, Act of Aug. 28, 1894)	35%
	(articles made wholly or partly of ivory or vegetable ivory, if not found in this "schedule" under their respective names, fall under this general provision.)	
40	drop black.....	20%
519	nuts.....	free.

J

354	Jackets, beaded, beads chief value (G. A. 3005).....	35%
258	" cotton or cotton chief value (G. A. 1045).....	40%
284	" leather, lined with wool (T. D. 7317), see clothing, under title "Woolens."	
301	" silk or silk chief value.....	50%
	" wool, worsted or animal hair, see clothing, under title "Woolens."	
	Jaconets, cotton, as cotton cloth (T. D. 6328)	
520	Jalap	free.
44	Japan varnish.....	25%
308	Japanese paper, imitation of leather (T. D. 6546).....	30%
313	" lanterns (T. D. 7415, G. A. 2077), paper chief value.....	20%
44	" metallico (T. D. 7131).....	25%
313	" paper napkins (G. A. April 13, 1895).....	20%
	" saké as still wine (G. A. 2786), see "Liquors."	
	" wares, according to material of chief value.	
668	" wax (T. D. 2225).....	free.
	Jars, see "Bottle glassware."	
568	Jasmine or Jasimine oil (T. D. 8834, G. A. 1414).....	free.
60	" water (T. D. 9451).....	25%
	Jaspers, see "Precious stones."	
14	Jaune indien (T. D. 5686).....	25%
	Jeans, cotton, as cotton cloth (T. D. 5531).	
	Jeddo gum, see "Drugs."	
218	Jellies of all kinds (T. D. 9043, G. A. 1654).....	30%
351	Jet, all manufactures of, or of which jet is the component material of chief value, not specially provided for (see notes to Section 4, Act of Aug. 28, 1894)	25%
	(articles made wholly or partly of jet, if not found in this "Schedule" under their specific names, are classified under this general provision.)	
	" imitation of, glass chief value, as glass manufactures (G. A. 1324, 1489, 1522, 2619).	

Paragraph Law 1894.	Rate of Duty.
<i>Jet—Continued.</i>	
521 " unmanufactured	free.
354 " trimmings or ornaments, commercially known as such	35%
336 " jewelry (T. D. 5161).....	35%
Jewelry, viz:	
336 all articles, not specially provided for, commercially known as "jewelry" *.....	35%
85 china-charms, decorated.....	35%
precious stones and imitations thereof, see "Precious Stones."	
467 Jewels to be used in the manufacture of watches or clocks (G. A. 486, 2432, T. D. 15350).....	free.
321 Jews harps, as toys (G. A. 2593).....	25%
Joint, India, see "India Malacca Joints."	
113 Joists, iron or steel.....	per lb. $\frac{4}{10}$
522 Joss-sticks, or joss light.....	free.
568 Juglandium oil.....	free.
Juice, beet, see "Sugars."	
" fruit, see "Fruit Juice."	
23 " licorice.....	per lb. 5¢
" medicinal, see "Preparations."	

*The Court held in the case of Hecht vs. Arthur, that steel brooches, brass earrings, gilt chains, ear drops and bracelets, ornaments of the same kind made of horn, shell, ivory, and various materials, and imitations of turquoise, set, should be classified under the provision for *jewelry*, and the Department decided that articles of this class generally which are adapted and designed for use as jewelry shall be classified as *jewelry* (T. D. 5103, 5161, 8790).

The following articles are classified as "jewelry:" chatelaines, (T. D. 1624), ornamental sleeve buttons of any material (T. D. 5315), bead bracelets and necklaces (T. D. 5161, 5246, 8751, 9676), gilt sleeve, front and collar buttons (T. D. 9832), steel and white metal watch chains (T. D. 8830, 9840, G. A. 384, 1309, 1450), agate charms (T. D. 7155), miniature knives, charms (T. D. 9073), children's brass rings, (G. A. 971), hair, hat and bonnet pins, known commercially as jewelry (T. D. 8608, 9192, 9625, G. A. 535, 1659, 1671, 1687, 2027, 2096), ornamental buckles (G. A. 1098).

The following articles are *not* classified as "jewelry:" beads, temporarily strung, with brass snap (T. D. 7420), agraffes or cloak clasps (T. D. 9192), parts of watch chains (T. D. 9060, 9063), steel shoe buckles (T. D. 9382), medals, such as are not provided for in paragraph 551 or not personal ornaments (G. A. 1611), rheumatic rings (G. A. 721), silver scent bottles (G. A. 1005), necklace clasps used in the manufacture of jewelry (G. A. 1763), china settings for jewelry (T. D. 4971).

Articles of jewelry which *are* to contain precious stones by way of adornment, and which are as complete as those which are *not* intended to be set, are practically within the range of *jewelry* (T. D. 5208).

Paragraph Law, 1894.		Rate of Duty.
	Juniper berries, see "Drugs."	
§3	" " extract of (G. A. 2453).....	20%
568	" oil (T. D. 9944).....	free.
523	Junk, old.....	free.
497	Jute.....	free.
277	" all manufacures of, or of which jute is the component material of chief value, not specially provided for (see notes to Sec. 4, Act of Aug. 28, 1894), (G. A. 277, 1132, 1138, 1362, 1773, 2136, 2259)	35%
	(articles made wholly or partly of jute, if not found in this "schedule" under their specific names, are classified under this general provision.)	
497	" butts.....	free.
277	" cloth, if not burlaps.....	35%
497	" rejections (T. D. 2695).....	free.
206½	" seed (T. D. 1629).....	10%
497	" waste (T. D. 1836, G. A. 2020).....	free.
	" velours, see "Plushes."	
267	" yarn.....	30%

K

526	Kainite.....	free.
60	Kali, citrated (T. D. 6006).....	25%
321	Kaleidescopes, toys (T. D. 2386).....	25%
470	Kamala or Kameela, crude drug (T. D. 3201)	free.
341	Kangaroo skins, without the fur, dressed and finished (T. D. 3640).....	20%
	" " with fur on, see "Fur Skins."	
231	Kaoka, as coffee substitute (T. D. 4564)	per lb. 1½¢
82	Kaolin or china clay (T. D. 5367).....	per ton \$2
§3	" " fining earth (T. D. 5051).....	20%
524	Kelp.....	free.
110	Kentledge, iron.....	per ton \$4
386	Kermes, animal, for dyeing.....	free.
491	Kernels of palm nuts.....	free.
470	" " apricots (G. A. 2257).....	free.
221	" " peachnuts (T. D. 9196, but see G. A. 2257). per lb. 5¢	
	Kerosene oil, see "Petroleum."	
134	Kettles, cast iron.....	per lb. 10¢
136	" iron, coated, glazed or tinned.....	per lb. 2¢
144	" " enameled.....	35%
177	" any other metal.....	35%
137	Key chains, iron or steel (T. D. 9843).....	30%
177	Keys for clocks (T. D. 6558, G. A. 543).....	35%
177	" " watches (T. D. 1460, 10010; G. A. 543).....	35%
336	" " watches, if Jewelry (T. D. 5103).....	35%
	Kid gloves, see "Gloves."	
341	" skins, dressed and finished.....	20%

Paragraph Law, 1894.		Rate of Duty.
82	Kieselguhr, or fossil meal (T. D. 7290).....	per ton \$2
525	Kieserite (T. D. 1846).....	free.
	Kindergarten schools, articles specially imported for (T. D. 2076) see "Societies."	
664	Kine pox (vaccine virus).....	free.
	Kirschwasser, see "Liquors."	
60	Kissengen salts (T. D. 2271, 9715) (see par. 555,)	25%
	Kites, as toys, (G. A. 475).	
§3	Kittool fiber, oil dyed and dressed* (G. A. 1863, 2980)....	20%
	Knees, ship, see ship timber under "Woods."	
	Knit goods, cotton, see respective articles. " fabrics, wool, see "Woolens."	
301	" wearing apparel, silk or silk chief value.....	50%
302	" articles, silk, if <i>not</i> wearing apparel.....	45%
285	" wearing apparel, wool.....	50%
177	Knitting machines, if metal chief value (T. D. 990).....	35%
150	" " needles for.....	25%
150	" needles.....	25%
177	Knife sharpeners, metal chief value (T. D. 9393).....	35%
352	" handles, horn, except for pocket knives (G. A. 1737), see note to horns.....	25%
354	" " slabs for, of mother of pearl, except for pocket knives (G. A. 1473, 2247).....	35%
	Knives:	
177	beam.....	35%
140	bowie, as hunting (G. A. 1487).....	35%
	budding, as pocket knives (T. D. 6016).	
	carving, see table knives, below.	
140	chopping or cleavers, (G. A. Mar. 26, 1895).....	35%
177	curriers'	35%
177	drawing.....	35%
177	fARRIER.....	35%
177	fleshing.....	35%
177	hay.....	35%
336	miniature, as charms (T. D. 9073, see G. A. 2587).....	35%
	pen or pocket knives with spoon or fork (T. D. 5499), as pen knives.	

*Kittool fiber which had been oil-dyed, hackled and drawn, cut into lengths and bunched, and thus brought to a dressed condition, suitable for brushmakers' use, as a substitute for bristles, was held by the General Appraisers to be a manufactured article, dutiable at 20% ad valorem. The U. S. Circuit Court for the Southern District of New York, decided April 18, 1894, that such fiber was free as unmanufactured; but since that decision evidence, not before accessible, has been obtained, and the former decision of the General Appraisers will be adhered to by them (G. A. 2973.)

Paragraph Law, 1894.		Rate of Duty.
	Knives—Continued.	
138	penknives, pocket knives or erasers (T. D. 5499, 6016, 8815, 6628; G. A. 1486, 2365, 2516, 2587, 2728). valued not over 30¢ per doz..... valued over 30¢, and not over 50¢ per doz., valued over 50¢ and not over \$1 per dozen, valued over \$1 and not over \$1.50 per dozen, valued over \$1.50 and not over \$3 per dozen, valued over \$3 per dozen.....	25% 12¢ per dozen and 25% 25¢ per dozen and 25% 40¢ per dozen and 25% 75¢ per dozen and 25% 50%
	<i>Provided</i> , that blades, handles, or any other parts of any or either of the above articles imported in any other manner than assembled in penknives, pocketknives, or erasers, shall be subject to no less rate of duty than provided for penknives, pocket- knives or erasers valued more than 30¢ per dozen.	
pruning, as pocketknives (T. D. 6628, 7119; G. A. 1486).		
140	putty	35%
177	shoe	35%
177	straw	35%
140	table and carving knives and forks valued over \$4 per dozen, wholly or partly finished (G. A. 2516)..... all other tableknives, forks, steels, and all hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette, and artists' knives, also all cooks' and butchers' knives, forks, and steels (G. A. 766, 2492).....	45% 35%
177	tanners'.....	35%
321	toy (T. D. 2632, G. A. 2492).....	25%
86	Knobs, china or porcelain, not decorated.....	30%
102	" glass or glass chief value.....	35%
177	" metal	35%
181	" wood or wood chief value.....	25%
177	Knots of gold, silver, or any other metal (G. A. 393).....	35%
52	Kremnitz (white lead).....per lb. 1½¢	
460	Kryolith or cryolite.....	free.
526	Kyanite or cyanite.....	free.

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264	Labels, cotton (G. A. 2530, 2546).....	35%
	" lithographed, see "Lithographs."	
311	" paper, printed (G. A. 1996).....	25%
311	" " blank (T. D. 1954, 3941).....	25%
177	" metal	35%

Paragraph Law, 1894.		Rate of Duty.
527 Lac dye, crude, seed, button, stick, and shell (T. D. 6381, G. A. 2945).....		free.
528 " spirits (G. A. 1504).....		free.
642 " or precipitated sulphur.....		free.
276 Lace, all articles made wholly or in part of lace, composed of flax, jute, cotton, or other vegetable fiber, or either, or a mixture of any of them, is component material of chief value, not specially provided for* (G. A. 443).....		50%
276 " cotton*.....		50%
177 " gold, silver or other metal (G. A. 210, 393).....		35%
" for hats, bonnets and hoods, see "Hats."		
276 " linen or flax or other vegetable fiber.....		50%
301 " silk, or silk chief value, or articles made wholly or in part of same* (G. A. 660, 1219, 1307, 2386, 2424).....		50%
286 " wholly or in part of wool, worsted or animal hair (G. A. 1219, 1386, 2168).....		50%
Lacings, boot, shoe, and corset:		
263 cotton (T. D. 8541).....		45%
353 leather.....		30%
263 linen (G. A. 1774).....		45%
302 silk or silk chief value (G. A. 1637).....		45%
286 wool or worsted, as braids (T. D. 4806).....		50%
Lacquer varnish (T. D. 6901), see "Varnish."		
529 Lactarine.....		free.
58 Lactophenin, as medicinal coal-tar preparation (G. A. 2866).....		50¢ per lb., but not less than 25%
470 Lactucarium (G. A. 892).....		free.
Lacquered articles, according to material of chief value.		
177 Ladies, gold, silver or other metal, except cast iron (T. D. 7921).....		35%
" cast iron, see "Hollow-ware."		
Lahn, lame or tinsel wire, see "Tinsel."		
Lakes, see "Paints."		
493 Lamb skins, raw, as fur skins (G. A. 2907).		
341 " " dressed and finished.....		20%
329 " " coat linings (G. A. 1508).....		20%
353 " " coats (T. D. 8867, G. A. 2017).....		30%
40 Lampblack.....		20%
Lamp wicks, see "Wicks."		
177 Lamps, bicycle (T. D. 9004).....		35%
85 " china or earthenware, decorated.....		35%

* Circuit Court of Appeals held that wearing apparel composed wholly or in part of lace, rufflings, tuckings and ruchings, and linen handkerchiefs composed wholly or in part of lace are more specifically provided for as "clothing" and "handkerchiefs" than as articles of lace (G. A. 2133, 2994, T. D. 13932 citing, *in extenso*, In re Boyd, 55 Fed. Rep. 599).

Paragraph Law, 1894.		Rate of Duty.
Lamps—Continued.		
	“ for churches, societies, &c., see “Societies.”	
102	“ glass and metal, glass chief value (G. A. 2844)...	35%
177	“ “ “ if metal chief value (G. A. 824). 35%	
359	“ pocket (T. D. 6908).....	50%.
	“ shades for, according to material of chief value (G. A. 1392).	
177	Lancets.....	35%
684	Lance wood, in the log, rough or hewn.....	free.
	“ “ other form, see specific article under “Woods.”	
59	Lanoline, rendered oil (T. D. 8061, G. A. 575).....	25%
102	Lanterns, glass and metal, if glass chief value (T. D. 8345, G. A. 1881, 1895).....	35%
177	“ metal chief value (G. A. 1895).....	35%
313	“ Japanese, paper chief value (T. D. 7415, G. A. 2077).....	20%
321	“ if toys (T. D. 15546, G. A. 2959).....	25%
	“ magic, see “Magic Lanterns.”	
	Lappets, cotton, as cotton cloth (T. D. 6456, G. A. 1178).	
	Lappings, machine, wool (T. D. 9548), as wool, manufac- tures, see “Woolens.”	
	Lap robes, according to material of chief value (G. A. 557).	
225½	Lard.....per lb.	1%
177	Larding needles (G. A. 1527).....	35%
177	“ pins (T. D. 8995) metal.....	35%
507	Lariats as hide rope (T. D. 4751).....	free.
268	“ istle (G. A. 1034).....	10%
470	Larkspur (G. A. 1381).....	free.
	Last blocks, see blocks under title “Woods.”	
	Lastings, woolen (T. D. 6137), see “Wool, manufs. of.”	
	“ for buttons, see “Button forms.”	
181	Lasts, wood.....	25%
	Laths, see laths under “Woods.”	
35	Laudanum.....	20%
	Laurel berries, see “Drugs.”	
60	“ oil.....	25%
531	Lava, unmanufactured.....	free.
86	“ tips for burners.....	30%
568	Lavender oil (T. D. 8671).....	free.
568	“ spike oil or aspic oil.....	free.
7	“ water, toilet (T. D. 7369).....\$2 per gall. and 50%	
	Lawns, cotton, as cotton cloth.	
264	“ “ hemstitched (G. A. 2924)	35%
264	“ “ tucked (G. A. 2843).....	35%
277	“ linen	35%

Paragraph Law, 1894.		Rate of Duty.
177	Lead, articles, manufactures, or wares, not specially provided for, composed wholly or in part of lead, whether partly or wholly manufactured (see notes to Sec. 4, Act of Aug. 28, 1894).....	35%
	(articles made wholly or partly of lead, if not found in this "schedule" under their specific names, are classified under this general provision.)	
49	" acetate of, brown.....	per lb. 1½"
49	" " white	per lb. 2½"
166	" alloyed, in pigs (T. D. 6786).....	per lb. 1"
556	" ashes (T. D. 556, 4990), not 50 per ct. of lead.....	free.
	" over 50 per ct. of lead, as lead ore (T. D. 3649), see "Ores."	
166	" bar (see proviso to ore, lead).....	per lb. 1"
592	" black, or plumbago (T. D. 491, 1627).....	free.
§3	" stove polish (T. D. 1947, 6403).....	20%
	" chromate of, and chrome colors, see "Paints."	
	" dross, see "Ores, lead."	
167	" glaziers.....	per lb. 1½"
166	" granulated (T. D. 8581).....	per lb. 1"
49	" litharge.....	per lb. 1½"
166	" molten and old refuse run into blocks and bars, see proviso to ore, lead.....	per lb. 1"
50	" nitrate of.....	per lb. 1½"
	" ore, see "Ore, lead."	
	" paints, see "Paints."	
166	" pig (T. D. 3591, G. A. 2002), see proviso to ore, lead.....	per lb. 1"
167	" pipes.....	per lb. 1½"
	" for pencils and lead pencils, see "Pencils."	
51	" red.....	per lb. 1½"
167	" in sheets or shot.....	per lb. 1½"
	" sugar of (T. D. 411), as acetate, above.	
166	" scraps, old, fit only to be remanufactured, see pro- viso to ore, lead	per lb. 1"
52	" white, when dry or in pulp, or ground or mixed with oil (T. D. 7059, 10069).....	per lb. 1½"
167	" wire.....	per lb. 1½"
160	Leaf, aluminum.....	40%
160	" Dutch or bronze metal, (T. D. 4508, 8479).....	40%
163	" gold (T. D. 6814).....	30%
164	" silver.....	30%
177	" other metal (T. D. 2113, 2674, 2906)	35%
	Leather:	
340	all leather not specially provided for (T. D. 6916; G. A. 694, 2110, 2111, 2881).....	10%
353	all manufactures of leather, or of which leather is com- ponent material of chief value, not specially pro-	

Paragraph Law 1894.	Rate of Duty.
Leather—Continued.	
vided for (T. D. 5705, G. A. 2903, 2905, 2923) (see notes to Sec. 4, Act of Aug. 28, 1894).....	30%
(articles made wholly or partly of leather, if not found in this "Schedule" under their specific names are classified under this general provision.)	
353 belting, ready and fit for use (T. D. 6967; G. A. 2996)	30%
340 bend or belting.....	10%
341 boots and shoes (T. D. 5994; G. A. 249).....	20%
340 buffing (G. A. 694).....	10%
341 calf skins, tanned, or tanned or dressed (T. D. 5635, G. A. 1743).....	20%
341 " bookbinders, dressed and finished.....	20%
341 enameled, dressed or undressed.....	20%
341 goat skins, dressed and finished (T. D. 5705).....	20%
353 hats and caps.....	30%
340 hides, dressed (G. A. 2111).....	10%
341 japanned, dressed or undressed.....	20%
341 kangaroo skins, dressed and finished (T. D. 3640).....	20%
341 lamb skins, dressed and finished.....	20%
341 morocco, finished.....	20%
341 " skins, tanned, but unfinished (T. D. 3671, 7862; G. A. 992).....	10%
341 patent (G. A. 2179), dressed or undressed.....	20%
341 piano forte and piano forte action.....	20%
505 scraps, old, if glue stock.....	free.
340 scraps, new (T. D. 1847, 5993; G. A. 990).....	10%
341 stuffing for, see "Grease."	
341 skins, dressed and finished (G. A. 2180).....	20%
341 sheep skins, dressed and finished.....	20%
339 sole.....	10%
341 upper, dressed (T. D. 5635).....	20%
342 cut into shoe uppers or vamps, or other forms, suitable for conversion into manufactured articles (G. A. 2904, 2905).....	20%
342 cut into shapes for making gloves, see "Gloves."	
Leaves, artificial, see "Artificial."	
558 " dried (G. A. 1755).....	free.
386 " for dyeing, in crude state.....	free.
386 " drugs (T. D. 6804), see "Drugs."	
532 Leeches.....	free.
74 Lees crystals, partly refined (T. D. 2489).....	20%
555 Lemonade (G. A. 2169).....	free.
533 Lemon juice (see notes to fruit juice).....	free.
7 " extract of (T. D. 6573).....	\$2 per gall. and 50%
568 " grass or citronella oil (T. D. 770).....	free.
568 " oil (T. D. 14203, 5594; G. A. 999), see note to oil, lemon.....	free.

Paragraph Law, 1894.		Rate of Duty.
	Lemon— <i>Continued.</i>	
570	" peel, not preserved, candied, or otherwise prepared (G. A. 1591).....	free.
220	" " if candied or preserved.....	30%
86	" squeezers, porcelain chief value (T. D. 9162)....	30%
181	" " wood chief value (G. A. 1501).....	25%
	Lemons, see "Oranges and Lemons."	
100	Lenses of glass or pebble, wholly or partly manufactured (G. A. 593, 600, 606, 657, 672, 721, 933, 1194, 1327, 1596, 1674, 1934, 2275, 2748).....	35%
	" disks or plates for, see "Glass Disks" and "Pebbles."	
207	Lentils (G. A. 734, 2641).....	10%
493	Leopard skins, as fur skins (G. A. 348).	
206½	Lettuce seed (T. D. 6221, 6227).....	10%
	Libraries, articles specially imported for, see "Societies" and "Effects."	
	Lichens, (drugs), see "Drugs."	
489	Lichi fruit, dried (T. D. 3162).....	free.
23	Licorice drops (T. D. 9505).....	per lb. 5¢
23	" pellets (G. A. 746).....	per lb. 5¢
534	" root, unground.....	free.
16½	" ground (G. A. 2363).....	10%
23	" extract of, in paste, rolls or other forms..	per lb. 5¢
23	" juice.....	per lb. 5¢
535	Life-boats and life-saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life.....	free.
684	Lignum vitæ, in the log, rough or hewn.....	free.
	" " other form, see specific article under "Woods."	
234½	Lily of the valley.....	10%
394	Lima bark.	free.
80	Lime (including shell lime, T. D. 2894) including weight of barrel or package.....	per 100 lbs. 5¢
60	" acetate of.....	25%
60	" bi-sulphate of (G. A. 1576).....	25%
10	" borate of.....	per lb. 1½¢
537	" chloride of, or bleaching powder (G. A. 954).....	free.
536	" citrate of.....	free.
	" hydraulic, (T. D. 3517), as cement.	
59	" phosphate of, medicinal.....	25%
59	" phosphuret of.....	25%
39	" sulphate of, artificial.....	25%
	" sulphate of, see "Plaster of Paris."	
	" white, see "Paints."	

Paragraph Law, 1894.		Rate of Duty.
105½ Limestone, for building purposes, unmanufactured or undressed.....	per cubic ft.	7%
106 " if hewn, dressed or polished (T. D. 7163)....	30%	
556 " rubble, as taken from quarry (G. A. 1982)....	free.	
198 Limes in brine, as pickles, (T. D. 5190, but see G. A. 730). 30%		
" in natural state, see "Oranges and Limes."		
533 " juice of (T. D. 9709) (see note to fruit juice).....	free.	
568 " oil of (T. D. 6274).....	free.	
489 " Spanish, or mamoncillos (T. D. 8595).....	free.	
277 Linen cloth (the term cloth means a woven fabric of fibrous material) of flax or hemp, or of which either is chief value, not specially provided for, (G. A. 491, 873, 1276, 1286, 2107) (see notes to Section 4, Act of Aug. 28, 1894).....	35%	
" other articles of, see the specific articles.		
268 Lines, cod, hemp (T. D. 9307).....	10%	
277 " fishing, linen.....	35%	
302 " " silk	45%	
Liniments, see "Preparations."		
Linings, dutiable according to the material.		
" coat, see "Coat linings."		
Linoleum, see "Oilcloth."		
206 Linseed, 56 lbs. to the bushel (T. D. 6978)....per bushel	20¢	
§3 " meal	20%	
567 " oil cake (T. D. 6445).....	free.	
29 " oil, raw, boiled or oxidized, 7½ lbs. to the gall. (T. D. 3473, 9803)	per gall. 20¢	
264 Lint, cotton.....	35%	
277 " linen (T. D. 6006).....	35%	
Liquorice, see "Licorice."		
Liquors, viz: Brandy, Cordial, Wines, etc.*		
Absinthe, see Cordials, etc., below.		
Alcoholic compounds, other than below, see "Alcoholic."		

* GENERAL PROVISIONS TO LIQUORS.

Dealers in liquors to pay "Special Taxes," see act of March 1, 1879 (*supra*).

For capacity of bottles containing liquors, see (T. D. 6191, 9506, 11948).

PAR. 238. Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue, that it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations, (See section 3249, *Revised Statutes*.)

Any brandy or other spirituous liquors, imported in casks of less capacity than 14 gallons, shall be forfeited to the United States.

Note to Par. 238. Goods forfeited for being in illegal packages

Paragraph Law, 1894.		Rate of Duty
<i>Liquors.—Continued.*</i>		
245	Ale, porter and beer, in bottles or jugs (T. D. 4068) otherwise than in bottles or jugs.....per gall.	30¢ 15¢
245	no separate or additional duty shall be assessed on the bottles or jugs, (T. D. 10473).	
	See provisions to liquors foot of pages 447 to 451.	
	Ale or beer, ginger, see "Ginger ale."	
	Angostura bitters, dutiable as spirits (T. D. 3053), see Brandy, &c., below.	
	Arrack, see Cordials., &c., below.	
242	Bay rum, or bay water, whether distilled or com- pounded.....per first proof gal. \$1.00 in proportion for any greater strength than first proof. bottles dutiable, see "Bottles."	
	See provisions to liquors foot of pages 447 to 451.	
	Beer, see ale, &c., above.	
	Bitters, see Cordials, &c., below.	
237	Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for (G. A. 1372).....per proof gal. \$1.80 bottles dutiable, see "Bottles."	
	See provisions to liquors foot of pages 447 to 451.	
	Champagne, see "Wines" below.	
	Cherry juice, see "Fruit juice."	
237	Chinese wine or spirits, so-called (T. D. 1987, 7967, 9083; G. A. 59, 112, 2090, 2295).....per proof gal. \$1.80 bottles dutiable, see "Bottles."	
	See provisions to liquors foot of pages 447 to 451.	
16	Coloring for brandy, wine, beer, and other liquors (T. D. 6740, 7403, 10518; see G. A. 1418).....	50%
240	Cordials, liquors, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages or bitters of all kinds containing spirits, and not specially pro- vided for (T. D. 6640, 9113, 9123, 9195; G. A. 159, 244, 287, 810, 829, 946, 2098, 2209).....per proof gall. \$1.80 bottles dutiable, see "Bottles."	
	See provisions to liquors foot of pages 447 to 451.	
	Domestic, exported and returned, see "United States products returned."	
	Gin, see "Brandy," &c., above.	

***GENERAL PROVISIONS TO LIQUORS—Continued.**

can be released by the collector on payment of fine equivalent to the duty when the importation, in his judgment, was not in wilful violation of law, and the amount of duties does not exceed \$25 (T. D. 7286, 7607, 8014, 8428, 8900, 11774, 14586; see section 5293, Revised Statutes.)

PAR. 239. On all compounds or preparations (except as specified in Paragraph 58 of the chemical schedule relating to medicinal

Paragraph
Law, 1894.

Rate of
Duty.

Liquors—*Continued.**

- Ginger cordial or wine, see "Still Wine" below.
- Kirschwasser, see cordials" &c., above.
- Mescal, dutiable as spirits (T. D. 2448).
- Porter, see "Ale," &c., above.
- Prune wine, see "Fruit juice."
- Ratafia, see "Cordials," above.
- Spirits, see "Brandy," &c., above.
- Spumante or foaming wines, as sparkling wines, it being immaterial whether the resemblance is due to natural or artificial causes (T. D. 2367).
- Vermuth pays the same duty as still wines (T. D. 8310).
- Whiskey, see "Brandy," &c., above.

*GENERAL PROVISIONS TO LIQUORS.—*Continued.*

preparations, of which alcohol is a component part), of which distilled spirits are a component part of chief value, not specially provided for in this act there shall be levied a duty not less than that imposed upon distilled spirits (T. D. 5300).

PAR. 241. No lower rate or amount of duty shall be levied, collected and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof.

All imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon.

PAR. 244. (a) There shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits.

Note to Par. 244. (a) While this paragraph does away with certain allowance, it is not to be understood as introducing any new rule for the collection of duties. The duty is chargeable not upon the quantity which may have been shipped abroad, but upon the quantity which *actually arrives* (T. D. 5974 quoting opinion of the Attorney General, see also 7271, 12184, 12198, 14004, 15547 and notes to Section 2921 Revised Statutes, *supra*). Ales, beer, and porter not embraced under the term liquors (T. D. 14018).

PARAGRAPH 244. (b) Any wines, ginger cordial, or vermouth imported containing more than 24% of alcohol shall be classed as spirits, and pay duty accordingly. Wines, cordials, brandy, and other spirituous liquors imported in bottles or jugs shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs (T. D. 15516). The percentage of alcohol in wines and fruit juices shall be determined in such manner as the Secretary of the Treasury shall by regulation prescribe.

Note to Par. 244. (b) The importation of wines, together with assorted spirituous liquors in a case or package, is not prohibited, provided the package contains not less than one dozen bottles of liquor (T. D. 795). The restricted quantity which may be imported in a package, applies only to brandy and other spirituous

Paragraph
Law, 1894.

Rate of
Duty.

Liquors.—*Continued.*

- 244 Wines, still, including ginger wine or ginger cordial and vermouth in casks or packages other than bottles or jugs if containing 14% or less of absolute alcohol.....per gal 30¢
if containing more than 14% of absolute alcohol (G. A. 2823)..... per gal. 50¢
- 244 in bottles or jugs, per case of one dozen bottles or jugs, containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint (T. D. 7868, 8241, 8694, 12006, 14444; G. A. 2565).....per case \$1.60 any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of 5¢ per pint or fractional part thereof, but no separate or additional duty shall be assessed on the bottles or jugs.
e. g. bottles containing 5 pints each of still wine were assessed at \$3.40 per doz., that is for 1 doz. quarts \$1.60 and 1 doz. 3 pints, *excess*, 5¢ each (T. D. 7382).
- See provisions to liquors foot of pages 447 to 451.
- 243 Wines, champagne and all other sparkling wines (T. D. 2367, 8900), in bottles, containing each not more than one quart, and more than one pint, per doz. bottles \$8.00 containing not more than one pint each, and more than one-half pint.....per doz. bottles \$4.00 containing one-half pint each or less..per doz. bottles \$2.00 in bottles or other vessels containing more than one quart each, shall pay, in addition to \$8 per doz. bottles, on the quantity in excess of one quart, at the rate of.....\$2.50 per gal.
 bottles are dutiable, see "Bottles."
 See provisions to liquors foot of pages 447 to 451.
- Liquors, domestic, exported and returned, see "United States products returned."

*GENERAL PROVISIONS TO LIQUORS.—*Continued.*

liquors, and wine, other than that put up in bottles, may be imported in any capacity (T. D. 17, 6501). Under existing laws there are no restrictions to the size of the package in which beer, ale, and porter, may be imported (T. D. 63). Brandy imported in small glass barrels, ornamental in character, not prohibited if packed one dozen to the case (T. D. 3431).

That all distilled spirits, wines and malt liquors, imported in pipes, hogsheads, tierces, barrels, casks, or other similar packages, shall be first placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have

Paragraph Law, 1894.		Rate of Duty.
	Literary societies, articles specially imported for, see "Societies."	
49	Litharge.....	per lb. 1 $\frac{1}{2}$ ¢
151	Lithographed plates for printing.....	25%
	Lithographic prints, viz.*	
308	prints from either stone or zinc, bound or unbound, on paper or other material, (G. A. 602, 638, 769, 822, 845, 885, 1083, 1095, 1257, 1387, 1395, 1444, 1707, 1941, 2192), not exceeding $\frac{1}{160}$ -inch thick	per lb. 20¢
	exceeding $\frac{1}{160}$ -inch, and not exceeding $\frac{1}{80}$ -inch thick.	
	exceeding 35 sq. in. cutting size in dimensions	per lb. 8¢
	not exceeding 35 square inch cutting size in dimensions.....	per lb. 5¢
308	prints from either stone or zinc on card board or other material of a thickness exceeding $\frac{1}{80}$ -inch.....	per lb. 6¢
	prints, specially imported for schools or societies, see "Societies."	
308	cigar labels and bands, lettered or blank, printed from either stone or zinc (G. A. 2964).	
	printed in less than 10 colors.....	per lb. 20¢
	printed in 10 colors or more, or in bronze.....	per lb. 30¢
	printed in whole or in part in metal leaf.....	per lb. 40¢
311	illustrations forming part of a periodical or newspaper, and accompanying same, or if bound in or forming part of printed books (G. A. 775, 788, 1104, 2243).....	25%
	fashion plates, see "Fashion Plates."	
311	music.....	25%
321	toy pictures (G. A. 2836)	25%
48	Lithographic crayons (T. D. 9738)	25%
21	" ink (T. D. 8923).....	25%
177	" needles (T. D. 6716).....	35%
181	" rollers, wood and leather, wood chief value (T. D. 6136)	25%
538	" stones, not engraved.....	free.
§3	" engraved (T. D. 5048).....	20%
§3	" " " if old and unfit for use (T. D. 1925).....	20%
	Lithophone (T. D. 15552; G. A. 2962) see "Paint cont'g zinc."	

GENERAL PROVISIONS TO LIQUORS—Continued.

been inspected, marked and branded, by a U. S. custom gauger, and a stamp affixed to each package, indicating the date and particulars of such importations (T. D. 3962, 4086, 4087, 4281, 4920, 5029, 6055, 9099).

* Lithographic prints pasted upon paper frames, the frames chief value, held to be lithographs (G. A. 2912 citing opinion of Circuit Court of Appeals, 2d Circuit).

Paragraph Law, 1894.	Rate of Duty.
539 Litmus, prepared or not prepared.....	free.
59 Lizards, prepared (T. D. 6265).....	25%
540 Loadstones.....	free.
615 Lobsters in vinegar (T. D. 7080, G. A. 146).....	free.
615 " as shell fish, canned or otherwise.....	free.
177 Locks, brass, iron, or other metal (T. D. 9978).....	35%
" for guns, see "Guns."	
Locomotives, or parts of, see "Iron or Steel."	
Logs and round tim'r, see "Woods," sub-title "Timber."	
470 Logwood, as dyewood.....	free.
" extracts and decoctions of, see "Extracts."	
59½ London purple.....	12½%
Looking glass plates, see "Glass" and "Mirrors."	
" " frames, see "Frames."	
Loops, iron or steel, see "Iron or Steel."	
98 Lorgnettes, and frames for.....	40%
Lottery matter prohibited, see Sec. 10, Act Aug. 28, 1894.	
Lotions, medicinal, see "Preparations."	
59 Lozenges, medicinal (T. D. 7410).....	25%
Lumber, see "Lumber" under title "Woods."	
60 Lunar caustic.....	25%
207 Lupini, as vegetables (G. A. 502).....	10%
470 Lupulinum or hop waste, crude (T. D. 3168, G. A. 2102).free.	
102 Lustres, glass.....	35%
326½ Lutes	25%
470 Lycopodium, crude drug (G. A. 523)	free.
389 Lye of wood ashes.....	free.

M

192 Maccaroni, vermicelli, and all similar preparations (T. D: 8819, 9388).....	20%
630 Mace.....	free.
235 " ground.....	per lb. 3¢
568 " oil of (T. D. 8651, G. A. 843).....	free.
60 " oil, imitation (T. D. 2848).....	25%
Machine, blanketing, see belting and felts under title "Woolens."	
177 Machines, sewing, if metal chief value.....	35%
181 " " if wood chief value.....	25%
" threshing, see "Agricultural Implements."	
Machinery, models of, see "Models."	
" imported for repair, see Sec. 13, Act Aug. 28, 1894.	
177 " of steel or iron (T. D. 8464; G. A. 2227).....	35%
Mackerel, see "Fish."	
541 Madder and Mungeet, or Indian madder, ground or prepared, and all extracts of (T. D. 5218).....	free.

Paragraph Law, 1894.		Rate of Duty.
	Madder— <i>Continued.</i>	
48	" prepared for paint (T. D. 4833).....	25%
470	" root, crude.....	free.
	Madras muslins (G. A. 1472, 2934) as cotton cloth.	
	Magazines, see "Periodicals."	
101	Magic lanterns, slides.....	25%
	" " specially imported for school, &c., (T. D. 10619) see "Societies."	
177	" " metal chief value (T. D. 7820).....	35%
102	" glass chief value.....	35%
321	" " if toys (T. D. 2569, 6781; G. A. 354, 705, 915)	25%
60	Magnesia, acetate of.....	25%
24	" calcined.....	per lb. 7¢
24	" calcined, Henry's (G. A. 2030, but see T.D. 7574).....	per lb. 7¢
24	" carbonate of, medicinal.....	per lb. 3¢
543	" of, native mineral.....	free.
60	" citrate (T. D. 5949, 6291).....	25%
24	" sulphate of, or Epsom salts (see paragraph 542).....	per lb. ½¢
543	Magnesite, or native mineral carbonate of magnesia	free.
	" calcined (T. D. 9375) as cement.	
544	Magnesium.....	free.
60	" chloride of (T. D. 8092, 8138; G. A. 2051)....	25%
177	" ribbon (G. A. 2663).....	35%
109½	Magnetic sand (T. D. 7126) as iron ore.....	per ton 40¢
545	Magnets, toy or other (T. D. 5293).....	free.
684	Mahogany, in the log, rough or hewn (G. A. 2206).....	free.
	" other forms, see specific article under "Woods."	
	Mail, importations by, see Act of March 3, 1879 (<i>supra</i>).	
177	Mails, weaving, iron or steel.....	35%
	Maize, see "Corn."	
	Malacca Joints, see "India malacca joints."	
105	Malachite, manufactures of, as marble (G. A. 2545), but see par. 86.....	45%
135	Malleable iron castings, not specially provided for (T. D. 6774).....	per lb. 10¢
181	Mallets, wood.....	25%
191	Malt, barley.....	40%
246	" extract, including all preparations bearing the name and commercially known as such, fluid, in casks (G. A. 2440).....	per gall. 15¢
	in bottles or jugs (G. A. 2076).....	per gall. 30¢
	solid or condensed.....	30%
489	Mamoncillas or Spanish limes (T. D. 8595).....	free.
326½	Mandolins.....	25%
§3	Mangan metal (T. D. 8746).....	10%

Paragraph Law, 1894.		Rate of Duty.
546 Manganese, oxide and ore of* (T. D. 4114, 6302, 7273, 8429).....		free.
546 " " ground (T. D. 2915).....		free.
110 " iron (T. D. 1991).....	per ton	\$4
Manganiferous iron ore, see "Ore of Iron."		
611 Mangel-wurzel seed.....		free.
489 Mangoes.....		free.
353 Manikins, of papier mache (T. D. 3831, 10184).....		30%
497 Manilla.....		free.
" cordage, see "Cordage."		
" manufactures of, see Hemp, manufactures of.		
" for vessels, see "Vessels."		
547 Manna.....		free.
Mantel covers, according to material of chief value (G. . A. 2943).....		
108 Mantels, slate.....		20%
105 " marble.....		45%
181 " wood.....		25%
Mantillas, see "Clothing."		
Manufactures, all articles manufactured in whole or in part, not enumerated or provided for,† see Sections 3 and 4, Act of Aug. 28, 1894.		
Manufactures of the United States exported and re- turned, see "United States products returned."		
Manures, see "Fertilizers."		
548 Manuscripts (T. D. 1654, 3497, 3515, G. A. 1397).....		free.
§3 Maple syrup (T. D. 10425, G. A. 828).....		20%
" sugar, as sugar (T. D. 9058, G. A. 828).....		
311 Maps (G. A. 2285).....		25%
410 " printed more than 20 years at the date of importa- tion (T. D. 13164).....		free.
" specially imported for schools or societies, see " Societies."		
" specially imported for use of United States, see " United States."		

*Manganese ore must contain 50% or over of manganese in pro-
portion to the entire quantity and not over 10% of iron to be
entitled to free entry (T. D. 4114, 9954).

†Manufactures of the various materials have been placed under
the titles of the materials of which composed, for the reason that
different rates of duty are imposed on different articles manufac-
tured of the same material. (See Sections 3 and 4, Act of Aug.
28, 1894.)

Where the several parts of a manufactured article are readily
separable for classification and assessment of duty, and are sep-
arately valued in the invoice, each will be charged according to
its characteristics.—(Reg. of 1892, and T. D. 3319, 3855, 4270, 5656,
6122, 8213, 8464, 8973, 9835, 10066; G. A. 368, 591, 693, 711, 812, 1180,
T. D. 13004, 13938, 14265; G. A. 1932, 2388, 2477, 2484, 2487, 2524,
2795.)

EXISTING LAWS AND DECISIONS. 455

Paragraph Law, 1894.		Rate of Duty.
103	Marble, of all kinds, in block, rough or squared only (T. D. 278, 3586, 4495, 5279, G. A. 1907).....	per cubic ft. 50%
104	" sawed, dressed, or otherwise (T. D. 13935).....	per cubic ft. 85%
105	" manufactures of, not specially provided for* (T. D. 8796, G. A. 1002, 1057, 1753).....	45%
	" casts and statuary, specially imported for schools and societies, see "Societies."	
104	" mosaic cubes (G. A. 2054).....	per cubic ft. 85%
105	" mosaic pictures (T. D. 1448).....	45%
104	" paving tiles (T. D. 4495, G. A. 2054, 2074).....	per cubic ft. 85%
104	" slabs, but in measurement no slab shall be com- puted at less than one inch in thickness (G. A. 2335).....	per cubic ft. 85%
	" statuary, see "Art."	
105	" mosaic table tops (T. D. 3016, 9617).....	45%
321	Marbles, of whatever material composed (T. D. 3264, 3821, G. A. 851).....	25%
98	Marine glasses (G. A. 2978).....	40%
218	Marmalade, as sweetmeats (T. D. 1762).....	30% *
549	Marrow, crude.....	free.
61	" perfumed, as hair oil.....	40%
550	Marshmallows	free.
550	" powdered (T. D. 3225).....	free.
355	Masks, paper or pulp.....	25%
302	" silk, for adults.....	45%
177	" wire (T. D. 6626).....	35%
355	" wool and paper, paper chief value (G. A. 2080) ..	25%
321	" if toys, of any material other than paper or pulp	25%
	Mastic gum, see "Drugs."	
	Match blocks, see blocks under title "Woods."	
	" boxes, according to material of chief value.	
181	" splints, wood (T. D. 2708).....	25%
326	Matches,† friction or lucifer, of all descriptions (T. D. 5900, 6081).....	20%
326	" candle and lighting tapes, as matches (G. A. 2178, 2187).....	20%
	Matelasse cloth, according to material of chief value.	
§3	Mate or Brazilian tea (T. D. 3909).....	20%

* Articles of rhodonite, jasper, jade, porphyry, nephrite and aventurine quartz, not classified as manufactures of marble, but see par. 86 (G. A. 1717).

† Matches cannot be stored in warehouse (T. D. 6283), except Swedish matches in zinc lined boxes (T. D. 7439).

Paragraph Law, 1894.		Rate of Duty.
	Mathematical instruments, specially imported for schools or societies, see "Societies."	
	Mathematical instruments dutiable according to the material of chief value.	
	Matico leaf, see "Drugs."	
§3	Matting, bass (G. A. 1510).....	20%
356	" of cocoa fiber or rattan.....	20%
356	" cocoa, with slight mixture of wool (T. D. 1050).....	20%
485	" round or split straw, including what is commonly known as Chinese matting (G. A. 1443).....	free.
269	" jute (T. D. 7237, 8143).....	20%
352	" for covering tea chests, grass (T. D. 3635).....	25%
	Mats for floors, see "Carpets."	
352	" table, grass in natural state (G. A. 708, 1705).....	25%
277	" " fiber (G. A. 1054).....	35%
311	" " paper, printed.....	25%
353	" " India rubber, hard rubber.....	30%
	" " leather and wool, wool chief value, as manf. of wool, see "Woolens."	
558	Mattresses or beds, moss, seaweeds, and all other vegetable substances used for.....	free.
332½	" " curled hair for.....	10%
264	" cotton chief value (T. D. 4797).....	35%
	" wire for, see "Wire."	
190	Meal, corn.....	20%
§3	" cotton seed (T. D. 11004; G. A. 2977).....	20%
§3	" locust bean (G. A. 1583).....	20%
§3	" linseed	20%
190	" oat (T. D. 8509).....	15%
193	" rice.....per lb.	4¢
	Measuring tapes, see "Tapes."	
225	Meat, extract.....	15%
225¼	Meat, turtle, dried or canned (G. A. 743, 2364).....	20%
615	" shell fish, canned or otherwise.....	free.
225¾	Meats of all kinds, prepared or preserved, not specially provided for (T. D. 8533, 7244, G. A. 2430).....	20%
§3	" in carcasses, except beef, pork, mutton or poultry (G. A. 1916, T. D. 13409).....	10%
551	Medals, of gold, silver or copper, and other metallic articles manufactured as trophies or prizes, and actually received or bestowed and accepted as honorary distinctions (T. D. 6566, 9987; G. A. 2913).....	free.
	" other, as jewelry or manufactures of metal.	
177	" religious emblems, of gold (G. A. 192, 429, 1611, 1758).....	35%
426	" old (T. D. 11135).....	free.

EXISTING LAWS AND DECISIONS. 457

	Medicinal preparations, see "Preparations."	
363	" purposes, acids for, not specially provided for.	free.
	" barks, flowers, leaves, plants, roots and seeds, see "Drugs."	
553	Meerschaum, crude or unmanufactured.....	free.
553	" cleaned, waxed and polished (T. D. 3850).....	free.
§3	" in "massa blocks" (G. A. 624).....	20%
359	" pipes	50%
	Melada and concentrated melada, see "Sugars."	
326½	Melodeons, or parts of.....	25%
489	Melons (G. A. 1110).....	free.
206½	" seed (T. D. 5897).....	10%
59	Menthol or Japanese peppermint camphor (T. D. 4963).....	25%
170½	Mercury or quicksilver.....	per lb. 7¢
59	" preparations of.....	25%
	Merino, see "Wool."	
	Mescal (T. D. 2448), see "Liquors."	
444	Metallic arsenic, cobalt (T. D. 2945, 3168).....	free.
	" mineral substances, crude, see specific article (G. A. 2071) and par. 556.	
160	Metallics or fitters.....	40%
	Metal threads, see "Bullions."	
	Metals:	
	alloys, see "Alloys."	
177	composition metal in sheets (T. D. 6709).....	35%
452	composition metal; of which copper is a component material of chief value, not specially provided for (T. D. 8431; G. A. 2995).....	free.
161	sheathing or yellow metal, of which copper is component material of chief value, and not composed wholly or in part of iron ungalvanized*.....	20%
159	old sheathing or yellow metal, fit only for remanufacture, (see Section 2766, Revised Statutes (<i>supra</i>) and title "Vessels," (T. D. 10988).....	10%
	threads of, see "Bullions."	
	type metal, see "Type Metal."	
	metals, unwrought, not specially provided for (T. D. 3604, 6200, 8746, 9324; G. A. 2071) see specific metal.	
	metals, such as iron, steel, &c., see respective titles.	
326½	Metalophones, with complete diatonic scale (T. D. 3399, 10382).....	25%
	" if other than above, as toys.	
326½	Metronomes.....	25%

*Sheathing metal imported by foreign vessels and intended to be used in sheathing the bottom of said vessels, although no portion of which is intended to be landed or used for any other purpose, held to be liable to duty (T. D. 534, 8113).

Paragraph Law, 1894.	Rate of Duty.
167½ Mica.....	20%
167½ " ruby (G. A. 909).....	20%
167½ " in slabs (T. D. 2676, 10475).....	20%
167½ " ground (T. D. 6559).....	20%
98 Microscopes and frames for (G. A. 2894).....	40%
" slides for, only cut into sizes, not as manufacturers of glass but as glass (G. A. 346, 596, 982.)	
§3 " " of pathological specimens, glass not chief value (G. A. 1394).....	20%
Microscopic specimens, see "Specimens."	
554 Milk, fresh.....	free.
§3 " food (T. D. 6926).....	20%
196 " preserved or condensed, including weight of packages (inside packages G. A. 627).....per lb. 2¢	
513 " of India rubber.....	free.
196 " sugar of.....per lb. 5¢	
§3 Mill feed (T. D. 4235).....	20%
126 " irons and cranks, wrought iron.....per lb. 1½¢	
611 Millet seed, as grass seed.....	free.
§3 " " prepared for food (G. A. 2085).....	20%
Millinery ornaments, see "Feathers," "Birds" and "Artificial."	
Mill stones, see "Burr Stones."	
225½ Mince meat (T. D. 8533).....	20%
556 Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for (T. D. 8816; G. A. 1982, 2142, 2343, 2785).....	free.
Mineral substances, metallic, in a crude state, not specially provided for (T. D. 5972, G. A. 1732), see "specific article and par. 556."	
" substances, articles of, see "Earthenware."	
60 " grease (G. A. 235, 1836).....	25¢
51 " orange.....per lb. 1¾¢	
" paints, see "Paints."	
" specimens, see "Specimens."	
668 " wax (T. D. 6258).....	free.
555 " waters, all not artificial, and mineral salts of the same, obtained by evaporation, when accompanied by duly authenticated certificate, showing that they are in no way artificially prepared, and are the product of a designated mineral spring*.....	free.

* Natural mineral water artificially charged with gas, to com-

Paragraph Law, 1894.		Rate of Duty.
	Mineral Water- <i>Continued.</i>	
249	" waters, all imitations of natural mineral waters, and all artificial mineral waters (T. D. 5790) . . . 20%	
	Mineralogy, specimens of, see "Specimens."	
217	Mirabellen (T. D. 2670), as plums. per lb. 1½¢	
443	Mirbane, oil of, or nitro benzole (T. D. 6045, G. A. 1441, 2032). free.	
102	Mirrors, not exceeding in size 144 square inches, with or without frames or cases (G. A. 569, 948, 2008, 2318, 2321). 35%	
	" other, see "Glass."	
	Mitts, see "Gloves."	
	Mixed materials, see notes to Sec. 4, Act of Aug. 28, 1894.	
	Mixtures, medicinal, see "Preparations."	
	Models for schools (T. D. 612), as philosophical apparatus, see "Societies."	
557	" of inventions and of other improvements in the arts, including patterns for machinery, but no article shall be deemed a model or pattern which can be fitted for use otherwise. free.	
	" other, dutiable according to the material of chief value (T. D. 253, 1767; G. A. 1076, 1145, 1165, 1263, 2227).	
	Mohair cloth for buttons, see "Button forms."	
	" goods, see "Woolens."	
	Molasses, see title "Sugars and Molasses."	
	Molds, hammer and gun, see "Iron or Steel."	
	" for buttons, according to material of chief value.	
	Moleskins, cotton, see "Plushes."	
	Monumental stones, see "Stones."	
	Monstrance, as regalia (T. D. 3745), see "Societies."	
	Monuments, imported by societies, see "Art."	
105	" marble 45%	
106	" stone. 30%	

pensate for loss of same in bottling, admitted free of duty (T. D. 5115).

Apollinaris (T. D. 7638); Hunyadi Janos (T. D. 7023); Roncegno (T. D. 7417); Sprudel (G. A. 2062) are natural mineral waters.

Stone jugs containing mineral water are not dutiable as bottles (G. A. 356).

Certificate as to Mineral Waters should embrace oath or declaration of owner or manager of the spring (T. D. 15503).

Paragraph Law, 1894.		Rate of Duty.
206	Moon seed, as poppy seed (T. D. 3451, 7828), (see note to seed, poppy) 56 lbs. to bushel..per bush.	20%
29	" " oil, as poppy oil, 7½ lbs. to gal....per gal.	20%
	Moquettes, woolen, for cushion coverings (G. A. 628), see "Wool, mansf. of."	
341	Morocco skins, tanned but unfinished (T. D. 3671, 7862; G. A. 992)	10%
341	" " finished	20%
25	Morphia or morphine, and all salts of.....per oz.	50%
86	Mortars, eathenware, not decorated	30%
83	" common stoneware.....	20%
105	" marble	45%
134	" cast iron.....per lb.	10%
144	" if enameled.....	35%
136	" coated, glazed or tinned.....per lb.	2%
104	Mosaic cubes, marble (G. A. 2054).....per cubic foot	85%
105	" pictures, marble (T. D. 1448).....	45%
101	" cubes, fusible enamel (G. A. 2537).....	25%
	Mosaics, earthenware, as tiles (T. D. 13907).	
177	" metal and glass (G. A. 685), if not tiles.....	35%
108	" Florentine, of slate, if not tiles (T. D. 547, 2 624, 10620).....	20%
102	" glass (T. D. 4909, G. A. 1370, 2054), but see "Tiles".....	35%
	" porcelain, if not tiles, see "Porcelain."	
336	" set as jewelry.....	35%
	" if tiles, see "Tiles" (T. D. 13907).	
	" imitation of precious stones, see "Precious stones."	
276	Mosquito netting, cotton.....	50%
	Moss (drugs), see "Drugs."	
§3	" dyed (G. A. 977).....	20%
558	" crude or unmanufactured, not otherwise specially provided for (G. A. 1755).....	free.
558	" dried (T. D. 4854).....	free.
558	" peat (T. D. 9349).....	free.
69	" sea or Iceland.....	10%
	Mousseline-de-Lane (T. D. 7331), as woolen dress goods.	
	Mowers, see "Agricultural Implements."	
	Mucilages, medicinal, see "Preparations."	
470	Mucilage, gum arabic and water (G. A. 2493).....	free.
258	Mufflers, cotton (G. A. 1305).....	40%
	" woolen (G. A. 359), see "Clothing," under "Woolens."	
353	Muffs, fur.....	30%
	" foot, leather and dressed sheep skins (G. A. 298), as wool manufactures, see "Woolens."	
301	" silk (G. A. 340).....	50%

Paragraph Law, 1894.	Rate of Duty.
Mugs, according to material of chief value, see "Beer mugs."	
Mules, see "Animals."	
86 Mullers or color stones (T. D. 5048).....	30%
Mulls, madras (G. A. 1472), as cotton cloth.	
Mulls, Swiss, see "Cotton mulls."	
Mundic (T. D. 507), see "Ore."	
Mungo, woolen, see "Wool."	
Munjeet, see "Madder."	
386 Murexide, dye.....	free.
8½ Muriate of ammonia, or sal ammoniac.....	10%
60 " barytes	25%
601 " cinchona.....	free.
60 " cocaine (T. D. 13826, 13849).....	25%
595 " potash.....	free.
60 " strontia	25%
60 " tin	25%
363 Muriatic acid.....	free.
207 Mushrooms, dried (T. D. 1408, G. A. 2609).....	10%
198 " prepared or preserved, in tins, jars, bottles or otherwise (G. A. 1634).....	30%
198 " sauce	30%
206½ " spawn (T. D. 6342, 5714).....	10%
326½ Music boxes (G. A. 2903).....	25%
321 " if toys, (G. A. 1446, 1516).....	25%
181 " stands, wood chief value.....	25%
311 " in sheets or bound (T. D. 3503).....	25%
" for societies, see "Societies."	
410 " which shall have been printed more than 20 years at date of importation.....	free.
311 " in sheets, in foreign language (T. D. 11118, G. A. 1266, 1400, 1403, 1991).....	25%
411 " in books or pamphlet form in foreign language (G. A. 1400, 1703).....	free.
411 " and books, in raised print, used exclusively by the blind.....	free.
311 " paper, with lines only (T. D. 4991).....	25%
326½ Musical instruments or parts thereof.* except piano forte actions and parts thereof (G. A. 35; T. D. 9325, 3255, 6355; G. A. 2867).....	25%
321 if toys,.....	25%
431 strings, catgut or gut cord (G. A. 311, 2828)	free
326½ strings, catgut, mixed with other material (G. A. 1655, 2463).....	25%
326½ strings, other than gut.....	25%

*In the case of *Foot vs. Arthur* (cited in T. D. 4859) the court held that the provision for musical instruments must be construed

Paragraph Law, 1894.		Rate of Duty.
559 Musk, crude, in natural pod.....		free.
559 " " with portion of pod removed (T. D. 5646) ..		free.
§3 " in the grain, removed from the pod and dried (T. D. 8962).....		10%
61 " prepared as perfumery, non alcoholic.....		40%
142 Muskets and parts thereof (T. D. 9537; G. A. 1633).....		25%
Musket blocks, see blocks under title "Woods."		
Muslins, cotton, see "Cotton muslin and mulls."		
302 " silk (G. A. 598).....		45%
301 " embroidered.....		50%
234 Mustard, ground, preserved or prepared in bottles or otherwise.....		25%
558 " dross (G. A. 2461).....		free.
611 " seed.....		free.
60 " oil (T. D. 8487, 9859; G. A. 1861).....		25%
198 " French, or sauce (T. D. 5809, 6280; G. A. 1585) ..		30%
224½ Mutton, fresh.....		20%
560 Myrobolan.....		free.
18 " extract of (T. D. 5529).....		10%
Myrrh gum, see "Drugs."		
668 Myrtle or bay wax, as vegetable wax (T. D. 7426).....		free.

N

352 Nail cleaners, bone, ivory and metal, if bone chief value (G. A. 904).....		25%
354 " heads, gelatine (G. A. 2380).....		35%
177 " files (G. A. 2525).....		35%
" wire rods, iron or steel, see "Wire Rods."		
177 Nails, brass headed (T. D. 6361).....		35%
146 " bellows (T. D. 7257).....		30%
86 " china or porcelain heads (T. D. 8066) ..		30%
177 " copper.....		35%
145 " cut iron or steel.....		22½%
146 " horse-shoe, wrought iron or steel (G. A. 1622) ..		30%
146 " hob, wrought iron or steel.....		30%
" for construction or repairs of vessels, see "Vessels."		
177 " for ornamenting buttons (T. D. 6397).....		35%
146 " iron, wrought or steel, not specially provided for (T. D. 7257).....		30%
177 " plated or gilt.....		35%
146 " steel, wrought not specially provided for.....		30%
147 " wire, made of wrought iron or steel.....		25%
177 " other, of any metal, except above (T. D. 6361, 7659, 8824)		35%

to include any implement or structure artificially constructed and ordinarily used for the production of a succession of musical and harmonious sounds (T. D. 5217).

Paragraph Law, 1894.	Rate of Duty.
Nainsooks, cotton, as cotton cloth (G. A. 1455).	
Nankeen, as cotton cloth.	
443 Naptha, coal tar product (see proviso to "Petroleum")..free.	
443 Naphthaline (T. D. 13410, G. A. 1843, 1870).....	free.
14 Naphthaline dyes and colors (T. D. 9766).....	25%
264 Napkins, cotton damask.....	35%
276 " cotton or linen, embroidered.....	50%
311 " paper, printed (T. D. 9050, 9561; G. A. 282)....	25%
277 " linen.....	35%
313 " tissue paper (G. A. April 13, 1895).....	20%
301 " silk, embroidered.	50%
443 Napthol salts (T. D. 13410, G. A. 1840, 1851).....	free.
35 Narcotine.....	20%
206½ Nasturtium seeds (T. D. 6241).....	10%
68 Natron wasser glas (T. D. 4710), as silicate of soda, per lb.	3½%
Natural history, specimens of, see "Specimens."	
Neat cattle, and hides of, see Sections 17 and 18, Act of Aug. 28, 1894.	
60 Neat's foot oil.....	25%
Necklaces, see "Jewelry."	
258 Neckties or neckwear, cotton or cotton chief value*.....	40%
275 " linen or linen chief value (no part wool).....	50%
301 " silk or silk chief value (G. A. 465, 592, 1227, 2029).....	50%
wool, worsted or animal hair, see clothing, under "Woolens."	
177 Needle points (G. A. 2890)	35%
150 Needles, not specially provided for (T. D. 4703, 9070; G. A. 765).....	25%
150 " crochet (T. D. 9293, 6828).....	25%
150 " or hooks, for embroidery machines (G. A. 745, March 26, 1895).....	25%
561 " darning.....	free.
561 " hand-sewing (including sail, harness and up- holsterer's) (G. A. 1804).....	free.
177 " hypodermic (T. D. 9526).....	35%
150 " Jacquard (G. A. 1648).....	25%
150 " for knitting or sewing machines (G. A. 2302) ..	25%
150 " knitting.....	25%
177 " larding (G. A. 1527).....	35%
177 " lithographic (T. D. 6716).....	35%
150 " surgical (G. A. 582).....	25%
150 " tape.....	25%
568 Neroli or orange flower oil (T. D. 9737).....	free.

* Neckties in the piece are classified the same as neckties (G. A. 2596).

Paragraph Law, 1894.		Rate of Duty.
276	Netting, flax, jute, cotton or vegetable fiber chief value..	5%
353	" human hair (T. D. 1539).....	30%
301	" silk	50%
286	" woolen.....	50%
272	Nets, gill netting, webs, and seines, flax.....	40%
276	" Hamburg.....	50%
276	" mosquito, cotton.....	50%
	" for head, see "Head Nets."	
	Newspapers, see "Periodicals."	
167½	Nickel (T. D. 6064).....per lb.	6¢
167½	" alloy of any kind in which nickel is the compo- nent material of chief value.....per lb.	6¢
167½	" in plates, ingots, &c. (T. D. 6064).....per lb.	6¢
573	" ores and nickel matte.....	free.
167½	" oxide.....per lb.	6¢
177	" manufactures, articles, or wares, not specially enumerated or provided for, composed wholly or in part of, whether partly or wholly manu- factured (see notes to Section 4, Act Aug. 28, 1894)	35%
	(articles made wholly or partly of nickel if not found in this "Schedule" under their specific names, are classified under this general pro- vision).	
177	Nippers, of any metal.....	35%
	Nipples, for guns, see "Guns."	
622	Niter cake, sulphate of soda.....	free.
60	Nitrate of barytes (T. D. 6172).....	25%
60	" " iron.....	25%
50	" " lead.....per lb.	1½¢
595	" " potash (or saltpetre), crude.....	free.
56	" " refined.....per lb.	½¢
56	" " partly refined (T. D. 674).....per lb.	½¢
60	" " silver.....	25%
621	" " soda, or cubic nitrate (T. D. 9457).....	free.
60	" strontia (T. D. 6172).....	25%
60	" tin.....	25%
60	" zinc	25%
363	Nitric acid.....	free.
60	Nitrite of soda (G. A. 733).....	25%
443	Nitro-benzole, or oil of mirbane (T. D. 6045, G. A. 1441, 2032).....	free.
363	Nitro-picric acid (T. D. 9827).....	free.
17	Nitrous ether, spirits of.....per lb.	25¢
362	Noils, china grass (T. D. 6873, G. A. 1728).....	10%
	" hair, see "Wool."	
617	" silk	free.
	" wool, see "Wool."	

Paragraph
Law, 1894.

Rate of
Duty.

Non-enumerated articles, see Secs. 3 and 4, Act of Aug. 28, 1894.	
Noyeau, see "Liquors."	
Nursery stock, see "Plants."	
Nut-galls (drugs), see "Drugs"	
18 " extract of (T. D. 5529).	10%
631 Nutmegs	free.
60 " oil of (T. D. 6253, 8651, G. A. 1854).	25%
568 Nut oil, not specially provided for (G. A. 2360).	free.
224 Nuts, all kinds (edible), shelled or unshelled, not spe- cially provided for (T. D. 1958).	20%
" not edible (drugs), see "Drugs."	
221 " almonds (including bitter, T. D. 6953, 9196), not shelled.	per lb. 3¢
221 " clear, shelled (including bitter, T. D. 6953).	per lb. 5¢
491 " Brazil	free.
224 " chestnuts.	20%
224 " cocoanuts, in the shell.	20%
491 " cream	free.
222 " filberts, or hazel, all kinds, not shelled (G. A. 175).	per lb. 2¢
222 " shelled.	per lb. 4¢
386 " used in dyeing or tanning, in a crude state, not specially provided for.	free,
491 " palm (G. A. 1793).	free.
491 " kernels.	free.
223 " peanuts, or ground beans (T. D. 3240).	20%
222 " walnuts, of all kinds, not shelled (T. D. 6512). per lb.	2¢
222 " " " shelled.	per lb. 4¢
222 " " in brine, not shelled (T. D. 6290). per lb.	2¢
148 " wrought iron or steel (see Bolts) (G. A. 2220) . . .	25%
564 Nux vomica.	free.

O

386	Oak bark for tanning, crude.	free.
16½	" " otherwise than crude.	10%
565	Oakum (T. D. 9381).	free.
	Oar blocks, see Blocks, under title "Woods."	
181	Oars, finished.	25%
190	Oatmeal (T. D. 8509).	15%
190	Oats (T. D. 6156).	20%
190	" coarsely ground or groats, (T. D. 8509), as oatmeal.	15%
190	" ground for provender (T. D. 585).	20%
§3	" " and mixed with other grain (T. D. 2841). . . .	20%
190	" for seed, (T. D. 2227), as oats.	20%
	Obscene articles, see Section 10, Act of Aug. 28, 1894.	
	Ocher and ochery earths, see "Paints."	

Paragraph Law, 1894.		Rate of Duty.
567 Oil cake.....	.....	free.
567 " " crushed (T. D. 6445).....	.....	free.
499 " " fish (T. D. 6386).....	.....	free.
273 Oil cloth for floors, stamped, painted, or printed, including linoleum, corticene, cork carpets, figured or plain, and all other oil cloth (except silk oil cloth), and waterproof cloth, not specially provided for (T. D. 4192.)	valued at 25¢, or less, per sq. yd.....	25%
	valued above 25¢ per sq. yd.....	40%
Oil cloth foundations or floor cloth canvas, according to material.		
302 " " silk.....	.....	45%
206 Oil seeds, not specially provided for. 20 cts. per bus. of 56 lbs.		
508 " stones or hones (T. D. 8786).....	.....	free.
Oils:—		
60 all preparations known as essential oils, expressed oils, distilled oils, and rendered oils, and all combinations of, not specially provided for (T. D. 9803).....	.....	25%
60 absinthe, (wormwood).....	.....	25%
568 almond (T. D. 6545).....	.....	free.
60 allspice .....	.....	25%
568 amber.....	.....	free.
568 ambergris, crude and rectified.....	.....	free.
60 angelica (T. D. 8992).....	.....	25%
568 aniline (T. D. 5538, 9487; G. A. 2789).....	.....	free.
60 animal.....	.....	25%
568 anise, or anise-seed.....	.....	free.
568 anthoss or rosemary.....	.....	free.
60 antique .....	.....	25%
568 aspic or spike lavender.....	.....	free.
60 bay.leaves or bay rum essence (T. D. 2644).....	.....	25%
568 bene or sesame.....	.....	free.
443 benzine (see Petroleum).....	.....	free.
443 benzole (see Petroleum).....	.....	free.
568 bergamot (T. D. 5594) (see note to oil, lemon).....	.....	free.
60 birch tar (T. D. 9634, G. A. 1105, 1364).....	.....	25%
60 cade (T. D. 6882).....	.....	25%
568 cajeput .....	.....	free.
60 camphor (T. D. 9264; G. A. 2815).....	.....	25%
568 caraway .....	.....	free.
568 cassia (T. D. 4039, 9241, G. A. 1414).....	.....	free.
27 castor.....	.....	per gall. 35¢
568 cedrat .....	.....	free.
60 cenne.....	.....	25%
568 chamomile.....	.....	free.
568 cinnamon (T. D. 4039).....	.....	free.
568 citron, as oil of cedrat (T. D. 8962).....	.....	free.
568 citronella or lemon grass (T. D. 770).....	.....	free.

Paragraph Law, 1894.	Rate of Duty.
<i>Oils—Continued.</i>	
568 civet.....	free.
60 cloves	25%
568 coal, crude or refined (see note to petroleum).....	free.
coal-tar, products of, see "Coal tar."	
568 cocoa nut (G. A. 2360).....	free.
499 cod (G. A. 2832).....	free.
28 cod liver (T. D. 7141, 7310).....	20%
568 " " of American fisheries.....	free.
59 " " if proprietary (G. A. 268, 2861).....	25%
17 cognac, or cénantic ether, (but see par. 60).....	per lb. \$1.00
31 colza or rape seed oil (T. D. 2604).....	per gall. 10¢
568 cotton seed.....	free.
568 croton	free.
60 cubeb	25%
60 cummin.....	25%
443 dead or phenyle acid (T. D. 5825. G. A. 2261).....	free.
60 distilled, not specially provided for (G. A. 2899; T. D. 15555).....	25%
568 enfeleuraged grease	free.
60 essential or expressed, not specially provided for.....	25%
60 eucalyptus (T. D. 8651).....	25%
568 fennel	free.
568 fish oil of American fisheries.....	free.
34 " " not specially provided, foreign fisheries (G. A. 609, 748, 1150, 2808).....	25%
29 flaxseed, or linseed, raw, boiled, or oxidized, 7½ lbs. to gall. (T. D. 3473, 9803).....	per gall. 20¢
17 fruit, or fruit ethers, or fruit essences (T. D. 1129, 8881, 9205; G. A. 1939, 2332).....	per lb. \$2.00
30 fusel or amylic alcohol (G. A. 2065).....	10%
60 geranium (T. D. 8651, 8992).....	25%
60 ginger grass (G. A. 2491).....	25%
499 grease, and oils, including cod oil, such as are com- monly used in soap making or in wire drawing, or for stuffing or dressing leather, and which are fit only for such uses, not specially provided for (G. A. 595, 1776, 2808)	free.
568 ground bean or pea nut (T. D. 6878).....	free.
61 hair.....	40%
59 harlaem (T. D. 5888).....	25%
31 hempseed.....	per gall. 10¢
568 herring, of American fisheries	free.
34 " " foreign "	25%
568 illuminating, of coal tar, see "Petroleum."	
568 jasmine or jasimine (T. D. 8834, G. A. 1414).....	free.
568 juglandium.....	free.
568 juniper (T. D. 9944).....	free.

Paragraph Law, 1894.		Rate of Duty.
Oils.—Continued.		
	kerosene, see "Petroleum."	
60	laurel.....	25%
568	lavender (T. D. 8671).....	free.
568	" spike or aspic.....	free.
568	lemon grass, or citronella (T. D. 770).....	free.
568	lemon* (G. A. 999, T. D. 14203).....	free.
568	limes (T. D. 6274).....	free.
29	linseed or flaxseed, 7½ lbs. to gall. raw, boiled or oxidized (T. D. 3473, 9803).....	per gall. 20¢
568	mace (T. D. 8651, G. A. 843).....	free.
60	" imitation (T. D. 2848).....	25%
59	medicinal proprietary.....	25%
443	mirbane, or nitro.benzole (T. D. 6045, G. A. 1441, 2032).....	free.
29	moon seed, as poppy, 7¾ pounds to gallon (T. D. 7828).....	per gall. 20¢
60	mustard (T. D. 8487, 9859; G. A. 1861).....	25%
60	neatsfoot.....	25%
568	neroli or orange flower (T. D. 9737).....	free.
568	nut or oil of nuts, not specially provided for (G. A. 2360).....	free.
60	of nutmegs (T. D. 6253, 8651; G. A. 1854).....	25%
32	olive, fit for salad purposes.....	per gall. 35¢
558	" for manufacturing or mechanical purposes, unfit for eating and not otherwise provided for (G. A. 565, 1817).....	free.
568	" residuum (T. D. 6675).....	free.
568	orange* (T. D. 9241).....	free.
568	" flower or neroli (T. D. 9737).....	free.
568	origanum, red or white.....	free.
568	ottar of roses (T. D. 9241; G. A. 1829).....	free.
568	palm.....	free.
60	patchouly (T. D. 8651).....	25%
568	pea-nut (T. D. 6878).....	free.
33	peppermint (T. D. 8615).....	25%
	petroleum, see "Petroleum."	
568	pettigrain (T. D. 9737).....	free.
60	pimento (allspice).....	25%
29	poppy seed, raw, boiled, or oxidized, 7½ lbs. to gall. (T. D. 3473, 9803).....	per gall. 20¢
31	rape seed, 7½ pounds to gallon (T. D. 9323; G. A. 2490).....	per gall. 10¢
60	rendered, not specially provided for.....	25%
568	rosemary or anthoss.....	free.
558	of roses, if ottar of roses (T. D. 9241; G. A. 1829).....	free.

* Haensel's patented essential oils of bergamot, orange and lemon, free (T. D. 5594).

Paragraph Law, 1894.		Rate of Duty.
<i>Oils.—Continued.</i>		
60	rose so-called (G. A. 199).....	25%
60	sassafras.....	25%
60	savin, sage and santal wood (T. D. 9335).....	25%
568	seal, of American fisheries.....	free.
34	“ “ foreign fisheries.....	25%
568	sesame or sesamum seed or bean.....	free.
26	soluble, or alizarine, assistant (G. A. 1320).....	30%
568	spermaceti, of American fisheries.....	free.
34	“ “ foreign fisheries (G. A. 609. 748).....	25%
568	spike lavender or aspic.....	free.
568	thyme.....	free.
26	Turkey red.....	30%
660	turpentine (T. D. 8671).....	free.
568	valerian.....	free.
60	vanilla bean.....	25%
60	vegetable, not otherwise provided for (T. D. 5914).....	25%
	vitriol or sulphuric acid, see “Sulphuric Acid.”	
568	whale, of American fisheries.....	free.
34	“ “ foreign fisheries.....	25%
60	wintergreen (T. D. 9859, G. A. 999).....	25%
60	wormwood (absinthe).....	25%
Ointments, medicinal, see “Preparations.”		
Old metals, see the respective metal.		
Olebanum gum, see “Drugs.”		
Oleographs, (G. A. 602) see, “Lithographs.”		
194	Oleomargarine (T. D. 7745) 4¢ per lb. and Int. Rev. Tax 15¢ per lb., see Act Aug. 2, 1886 (<i>supra</i>).	
Oleo-resins, medicinal see “Preparations.”		
Olive oil, see “Oils.”		
§3	“ nuts, ground (G. A. 558).....	20%
§3	“ seed kernels (T. D. 8524) (see paragraph 558).....	20%
215	Olives, green or prepared.....	20%
215	“ stuffed (T. D. 1611).....	20%
202	Onions.....	per bush. 20¢
198	“ in brine (G. A. 1080. 2801).....	30%
206½	“ seed (T. D. 6635).....	10%
556	Onyx, quartz formation, crude (T. D. 4842).....	free.
105	“ man’s of, not specially provided for (G. A. 1753). 45%	
	“ Mexican, as marble (G. A. 1907, April. 4, 1895).	
90	Opal or porcelain glassware (G. A. 2390).....	40%
Opals, see “Precious Stones.”		
98	Opera glasses and frames for (G. A. 695).....	40%
336	“ “ miniature, as charms (T. D. 9073).....	35%
569	Opium, crude or unman’d, and not adulterated, con- taining 9% and over of morphia (T. D. 7648, 9754, 9818).....	free.

Paragraph Law, 1894.		Rate of Duty.
Opium— <i>Continued.</i>		
36	" containing less than 9% of morphia (T. D. 7648, 9413, 9818, 12613).....	per lb. \$6
35	" aqueous extract of, for medicinal uses, and tincture of, as laudanum, and all other liquid preparations of opium, not specially provided for,.....	20%
36	" prepared for smoking.....	per lb. \$6
36	But opium prepared for smoking, and other preparations of opium deposited in bonded warehouse, shall not be removed therefrom without payment of duties, and such duties shall not be refunded, (T. D. 776)*	
98	Optical instruments and frames for (G. A. 2894, 2978)....	40%
240	Orange bitters (T. D. 9113).....	per proof gall. \$1.80
568	" flowers, oil of (T. D. 9737).....	free.
59	" flower water (T. D. 5945, 9931; G. A. 102, 1042) ..	25%
51	" mineral	per lb. 13 $\frac{1}{4}$ %
533	" juice, sour, (T. D. 2345, 6589) (see note to fruit juice) free.	
568	" oil (T. D. 9241) (see note to oil, lemon).....	free.
570	" peel, not preserved, candied, or otherwise prepared (G. A. 1591).....	free.
220	" " when candied or preserved.....	30%
216	Oranges, lemons, and limes:	
	in bulk.....	\$1.50 per 1.000.
	in packages (G. A. 3011), 8 cts. per cub. ft. of capacity.	
	additional duty upon the boxes or barrels of foreign material (G. A. 559, 2594).....	30%
	† additional duty upon the boxes when the sides, tops and bottoms are made of exported American shooks and the other part of foreign material (G. A. 2822, 2855; T. D. 15563).....	15%
	bitter oranges, as oranges (T. D. 9365, G. A. 1926).	
198	limes, in brine, (T. D. 5190, see G. A. 730).....	30%
234 $\frac{1}{2}$	Orchids.....	10%
571	Orchil, or orchil liquid.....	free.
48	" extract, if a color (T. D. 10082).....	25%
18	" " for dyeing (T. D. 5529).....	10%
376	Ore, antimony, crude, sulphite of (T. D. 5473).....	free.
§3	" " ground (G. A. 1910).....	20%
625	" for cabinets as specimens.....	free.
438	" chromic, or chromate of iron.....	free.
444	" cobalt	free.
451	" copper (T. D. 6035, 15497)	free.

*Opium before removal from Custom House, how stamped, see Section 38 of Act of October 1, 1890, (*supra*) and T. D. 10304, 11750, April 17, 1895.

†Orange, lemon and lime boxes when made *entirely* of American shooks are free under paragraph 387 (G. A. April 5, 1895).

Paragraph Law, 1894.	Rate of Duty.
<i>Ore—Continued.</i>	
556 " corundum.....	free.
472 " emery.....	free.
573 " gold.....	free.
109½ " iron, including manganeseiferous iron ore, also the dross or residuum from burnt pyrites (T. D. 9410, G. A. 1312, 2048, 2269).....	per ton 40¢
165 " lead, and lead dross (G. A. 485, 492, 1595) (see proviso to ores, silver).....	per lb. ¾¢
166 " <i>Provided</i> , That in case any foreign country shall impose an export duty upon lead ore or lead dross or silver ores containing lead, exported to the United States from such country, then the duty upon such ores and lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured, herein provided for, when imported from such country, shall remain the same as fixed by the law in force prior to the passage of this act* (T. D. 15266, 15277, 15287, 15337, 15374).	
" of manganese, see "Manganese."	
573 " nickel, and nickel matte.....	free.
573 " silver (T. D. 4391, 6581, 7543, 9662, 10037; G. A. 1213) see proviso to ore, lead.....	free.
165 " <i>Provided</i> , That silver ore and all other ores containing lead shall pay a duty of ¾¢ per lb. on the lead contained therein, according to sample and assay at the port of entry. The method of sampling and assaying to be that usually adopted for commercial purposes by public sampling works in the United States (T. D. 10383, 11042, 11049, 11116, 11159, 11448, 11464, 11481, 11738, 13174).	
642 " sulphur, as pyrites or sulphuret of iron, in its natural state containing in excess of 25% of sulphur.....	free.
653 " tin.....	free.
" other, see "Minerals."	
326½ Organs or parts of.....	25%
326½ Orguinettes or parts of.....	25%
568 Origanum, red or white, oil of.....	free.

* For list of countries imposing export duties on lead ores and lead, see T. D. 15266.

The Act of Oct. 1, 1890, imposed duties on lead ores and lead as follows:

PARAGRAPH 199. Lead ore and lead dross 1¼ cts per lb., provided, that silver ore and all other ores containing lead shall pay a duty of 1½ cts. per lb. on the lead contained therein, according to sample and assay at the port of entry.

PARAGRAPH 200. Lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap-lead fit only to be remanufactured, 2 cts. per lb.

Paragraph Law, 1894.		Rate of Duty.
	Orleans, and all extracts of, see "Annatto."	
	Ornaments, dutiable according to material of chief value.	
	" beaded, see "Beaded."	
382	Orpiment or sulphide of arsenic.....	free.
470	Orris or iris root, crude.....	free.
16½	" " " otherwise than crude (G. A. 1310, 2033) ..	10%
	Osier, see "Willow."	
574	Osmium.....	free.
568	Ottar of roses (T. D. 9241, G. A. 1829).....	free.
363	Oxalic acid.....	free.
60	Oxide of antimony, white (T. D. 9706).....	25%
60	" " bismuth.....	25%
14½	" " cobalt.....	per lb. 25¢
48	" " iron, or colcothar (T. D. 9455, G. A. 1627)....	25%
§3	" " iron, hydrated (G. A. 2590).....	20%
546	" " manganese (T. D. 6302, 8429).....	free.
546	" " ground (T. D. 2915).....	free.
167½	" " nickel, see "Nickel".....	per lb. 6¢
640	" " strontia.....	free.
653	" " tin, black or cassiterite.....	free.
663	" " uranium (T. D. 4293).....	free.
47	" " zinc, ground in oil, or dry.....	per lb. 1¢
17	Oxyde, amyle (T. D. 1129).....	per lb. \$2.00
§3	Oxygen gas (T. D. 10159).....	10%
615	Oysters, shell fish, canned or otherwise (G. A. 146)....	free.
615	" dried (T. D. 9645, G. A. 146).....	free.
615	" in nut oil (G. A., 1072).....	free.

P

351	Packing, asbestos (T. D. 3438, 3756, 3876).....	25%
180	" boxes, of wood (T. D. 3817, 9177; G. A. 296, 1087, 1506).....	20%
180	" box, shooks, of wood (T. D. 2226, 9177, 3817; G. A. 1087).....	20%
264	" material, paper, cotton and glue (T. D. 6367) ..	35%
	Pack thread, see "Thread."	
	Paddings, flax, hemp or jute, see "Canvas."	
	" wool, see Wool, mans. of	
193	Paddy or rice, having the outer hull on (T. D. 5916).per lb.	4¢
	Pader, as steel (T. D. 1061).	
	Paintings, see "Art."	
	" for societies, see "Societies."	
	Paints, Colors and Pigments*:	
48	paints, colors and pigments, whether dry or mixed, or ground in water or oil, or other solutions, including	

*GENERAL PROVISIONS TO PAINTS AND COLORS.

Paragraph 45. Colors containing quicksilver, dry or ground in oil or water, 20%. Par. 48. All colors in tubes, 25% (G. A. 2646, 2862.)

Paragraph
Law, 1894.

Rate of
Duty.

Paints and Colors.*—Continued'		
	all colors in tubes, lakes, crayons, smallts, and frostings, not specially provided for (T. D. 4534, 4973, 8613, 8705, 9033, 9240, 10193; G. A. 364, 854, 1558, 1349, 1819, 2049, 2222).....	25%
368	alizarine colors (T. D. 4424, G. A. 2377).....	free.
14	aniline colors (T. D. 2811, 9766).....	25%
	baryta, see "Baryta."	
39	blanc fixe or satin white or artificial sulphate of barytes blue, ultramarine and wash, see these titles below.	25%
38	blues, such as Berlin, Prussian, Chinese, and all others containing ferrocyanide of iron, dry or ground in or mixed with oil (T. D. 8312, 1705).....per lb.	6¢
	when in pulp or mixed with water, on the material contained therein when dry.....per lb.	6¢
40	black, made from bone, ivory or vegetable, under whatever name known, dry or ground in oil or water	20%
40	bone black, dry or ground in oil or water.....	20%
	Bremen blue (T. D. 1705), see Blues, above.	
48	carmine, lake (T. D. 4323).....	25%
	Chinese blue, see Blues, above.	
41	chrome yellow, chrome green, and all other chromium colors in which lead and bichromate of potash or soda are component parts, dry or ground in or mixed with oil, or in pulp or mixed with water, on the material contained therein when dry (G. A. 1621).....per lb.	3¢
14	coal-tar colors or dyes, by whatever name known, and not specially provided for (see decisions under Coal-tar colors).....	25%
446	cochineal	free.
48	" lake (T. D. 4323).....	25%
48	Dutch pink.....	25%
48	enamelled white.....	25%
	fig blue, see Blues, above.	
40	Frankfort black, dry or ground in oil or water.....	20%
48	French green.....	25%
48	Grecian red (G. A. 715).....	25%
48	Indian red (T. D. 2132, 9838).....	25%
48	king's yellow.....	25%
52	kremnitz or krems white (as white lead).....per lb.	1½¢
48	lakes	25%
40	lampblack, dry or ground in oil or water.....	20%
48	lime white.....	25%

*See General Provisions to Paints and Colors on page 472.

Paragraph Law, 1894.		Rate of Duty.
Paints and Colors.*—Continued.		
49	litharge.....	per lb. $1\frac{1}{2}$ ¢
	lithophone (T. D. 15552; G. A. 2962) see paint contg. zinc (below).	
59½	London purple.....	$12\frac{1}{2}$ ¢
48	mineral blue.....	25%
48	“ green (T. D. 4323).....	25%
566	ocher and ochery earths, dry (T. D. 4534, 7132, 9770; G. A. 1880, 2478).....	free.
42	“ “ “ ground in oil.....	per lb. $1\frac{1}{2}$ ¢
51	orange mineral.....	per lb. $1\frac{1}{2}$ ¢
14½	oxide of cobalt.....	per lb. 25¢
48	“ iron or colcothar (T. D. 9455, G. A. 1627)....	25%
663	“ uranium (T. D. 4293).....	free.
47	“ zinc dry or ground in oil (G. A. 2007) ..per lb. 1¢	
59½	Paris green.....	$12\frac{1}{2}$ ¢
46	“ white, dry (T. D. 5374).....	per lb. $\frac{1}{2}$ ¢
46	“ ground in oil or putty.....	per lb. $\frac{1}{2}$ ¢
Prussian blue, see “Blues,” above.		
45	quicksilver colors, dry or ground in oil or water (G. A. 2235).....	20%
51	red lead.....	per lb. $1\frac{1}{2}$ ¢
48	rose pink.....	25%
39	satin white or blank fixe or artificial sulphate of barytes.	25%
566	sienna and sienna earths, dry (T. D. 3334).....	free.
42	same, when ground in oil.....	per lb. $1\frac{1}{2}$ ¢
48	Spanish brown	25%
48	soluble silicate (T. D. 3644).....	25%
48	Tuscan red (T D. 1349).....	25%
43	ultramarine blue, whether dry, in pulp, or mixed with water (T. D. 3361, 4950).....	per lb. 3¢
566	umber and umber earths, dry.....	free.
42	same, when ground in oil.....	per lb. $1\frac{1}{2}$ ¢
663	uranium, oxide of (T. D. 4293).....	free.
48	vandyke brown (T. D. 9090).....	25%
48	venetian red (T. D. 9090, G. A. 629).....	25%
666	verdigris, or subacetate of copper (G. A. 2341).....	free.
45	vermillion, red, containing quicksilver, dry or ground in oil or water.....	20%
45	“ “ not containing quicksilver, but con- taining lead (G. A. 2235)....per lb. 6¢	
43	wash blue, containing ultramine.....	3¢
48	water colors.....	25%
52	white lead, dry or in pulp, or ground or mixed with oil (T. D. 7059, 10069).....	per lb. $1\frac{1}{2}$ ¢
47	“ paint or pigment, containing zinc, dry or ground in oil.....	per lb. 1¢

*See General Provisions to Paints and Colors on page 472.

Paragraph Law, 1894.		Rate of Duty.
Paints and Colors.*—Continued.		
52	white paint containing lead, dry or in pulp, or ground or mixed with oil (G. A. 2007).....per lb.	$1\frac{1}{4}\%$
46	whiting, dry (T. D. 5374).....,.....per lb.	$\frac{1}{4}\%$
46	“ ground in oil or putty.....,.....per lb.	$\frac{1}{2}\%$
48	wood lake (T. D. 4833).....,.....	25%
47	zinc, white, dry or ground in oil (G. A. 1319, 1651, 2007; T. D. 15552).....,.....per lb.	$1\frac{1}{4}\%$
48	“ “ ground or mixed with water (G. A. 1349). 25%	
140	Palette-knives.....,.....	35%
Palings and pickets, see palings under "Woods."		
576	Palladium.....,.....	free.
352	Palm-leaf, all manufactures of, or of which palm-leaf is the component material of chief value. not specially provided for (see notes to Section 4, Act of Aug. 28, 1894).....,.....	25%
	(articles made wholly or partly of palm-leaf if not found in this "Schedule" under their specific names, are classified under this general provision.)	
474	“ unmanufactured.....,.....	free.
474	“ fans, common.....,.....	free.
330	“ “ with artificial handles (T. D. 679, 1497)... 40%	
	“ hats and materials for, see "Hats."	
491	Palm nuts and palm-nut kernels (G. A. 1793).....,.....	free.
568	“ oil.....,.....	free.
	“ wood, split (T. D. 6419) see Woods"	
234½	Palms.....,.....	10%
311	Pamphlets, (see "Periodicals.").....,.....	25%
411	“ and books printed exclusively in languages other than English (see note to Books)...,.....	free.
59	Pancreatic emulsion (T. D. 3828).....,.....	25%
	Pans, according to material, see "Hollow-ware."	
	Papelon, as melado, see "Sugars."	
Paper:		
313	all manufactures of paper (<i>not surface coated</i>), or of which such paper is the component material of chief value, not specially provided for (see notes to Sec. 4, Act of Aug. 28, 1894) (T. D. 3941, 6098, 6673, 9878; G. A. 822).....,.....	20%
308	all manufactures of <i>surface coated paper</i> † (G. A. 1125, 1386, 2819).....,.....	30%
	(articles made wholly or partly of paper or surface-	

*See General Provisions to Paints and Colors on page 472.

†All papers which have been advanced from the condition of plain paper by being coated with coloring or other substantial matter, and have been finished by the process peculiar to that trade, are, in fact, surface-coated papers, and entitled to that designation in contradistinction to plain papers and papers colored in the pulp (G. A. 554.)

**Paragraph
Law, 1894.**

**Rate of
Duty.**

Paper—Continued.

coated paper if not found in this "Schedule" under their specific names are classified under these general provisions.)	
310 all paper not specially provided for (T. D. 6162, 6224, 7077, 10155; G. A. 1078, 2122).....	20%
308 all paper known as surface coated paper* (G. A. 1084, 1125, 2057).....	30%
310 academy board (G. A. 854).....	20%
307 albumenized or sensitized.....	30%
351 asbestos (T. D. 6975).....	25%
310 bibulous (G. A. 1557).....	20%
310 blotting (T. D. 9371; G. A. 634).....	20%
308 bookbinders', surface coated (G. A. 554).....	30%
308 boxmakers', surface coated* (G. A. 173).....	30%
310 " if not surface coated.....	20%
313 boxes, if not of surface-coated paper (G. A. 822).....	20%
308 " of surface-coated paper* (G. A. 789)	30%
310 bristol board, as drawing paper (G. A. 1060).....	20%
308 bronzed.....	30%
308 cardboards.....	30%
308 chromo (G. A. 1084).....	30%
359 cigarette, in all forms (G. A. 400, 2404).....	50%
577 clippings for paper stock.....	free.
307 copying, in any form, known commercially as such (G. A. 2918; T. D. 15565).....	35%
310 drawing (T. D. 9921, G. A. 1070).....	20%
308 embossed (G. A. 1026).....	30%
310 emery, emery chief value, (T. D. 6980, G. A. 2737).....	20%
308 enameled or surface coated*.....	30%
309 envelopes (G. A. 1384, 1976).....	20%
307 " embossed, engraved, printed or ornamented, (T. D. 8291).....	30%
264 " lined with cotton cloth, if cotton chief value (T. D. 8291).....	35%
307 ferro-prussiate (G. A. 807).....	30%
307 filtering, in any form (G. A. 1096, 1557, 2918; T. D. 15565)	35%
313 gelatinized (G. A. 790).....	20%
308 gilt or gold (G. A. 1125).....	30%
313 gold beaters' (T. D. 3508, 7979).....	20%
313 gummed.....	20%
310 hangings (T. D. 4819, 4437; G. A. 2988).....	20%
277 " of flax and paper, flax chief value (T. D. 9624),	35%
310 imitation of stained window glass (G. A. 1078).....	20%
308 Japanese, imitation of leather (T. D. 6546).....	30%
308 labels, see "Labels."	
308 leather imitation.....	30%

* See note (†) on preceding page.

Paragraph Law, 1894.		Rate of Duty.
	Paper.— <i>Continued.</i>	
308	marbleized	30%
	music, see "Music."	
	old, as paper stock.	
310	pasteboard, if not cardboard (G. A. 634, 770).....	20%
308	parchment (T. D. 9219, 10155, G. A. 642, 1166, 2985)....	30%
310	pastel (T. D. 9921, G. A. 1070).....	20%
307	photographic	30%
	pictures for scrap books, lithographed, see "Lithographs."	
310	plate (T. D. 1549).....	20%
306	printing, unsized, sized or glued, suitable only for books and newspapers (T. D. 4455, 5015, 6201, 9347; G. A. 312, 635).....	15%
	pulp, see "Pulp."	
310	rice (G. A. 850).....	20%
304	roofing, tarred (G. A. 2293).....	10%
310	for screens or fire-boards.....	20%
307	sensitized or albumenized.....	30%
304	sheathing (G. A. 631, 2293).....	10%
313	" so-called, for lining boxes, &c. (T. D. 10155, 10521)	20%
307	silver, in any form (G. A. 2918; T. D. 15565).....	35%
310	stereotype (T. D. 7077).....	20%
577	stock, crude, of every description, including all grasses, fibres, rags, waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, old or refuse gunny bags or gunny cloth, and poplar or other woods, fit only to be converted into paper (T. D. 1836, 3769, 4464, 6525, 5365, 9631; G. A. 813, T. D. 11951, G. A. 2020, 2099).....	free.
308	surface coated (see note page 475),.....	30%
307	tissue, in any form, white, printed or colored (G. A. 1430, 2124, 2389, 2394 2918; T. D. 15565 and April 13, 1895).....	35%
310	tracing (T. D. 8810, G. A. 2122).....	20%
308	velvet, if not paper hangings.....	30%
313	wadding.....	20%
313	waxed.....	20%
310	wrapping (T. D. 7112, 8859).....	20%
310	writing.....	20%
307	" embossed, engraved, printed or ornamented... Papers, illustrated, see "Periodicals."	30%
353	Papier mache, all manufactures of, or of which same is component material of chief value, not specially pro- vided for (G. A. 2353), (see notes to Section 4, Act of Aug. 28, 1894).....	30%
	(articles made wholly or partly of papier mache if not found in this "Schedule" under their specific names, are classified under this general provision.)	

Paragraph Law, 1894.		Rate of Duty.
578	Paraffine (hard or soft) (G. A. 875, 1604; T. D. 15555).....	free
	Parasols, and sticks or frames for, see "Umbrellas."	
579	Parchment (T. D. 6076, 8947, 9918; G. A. 1166).....	free.
308	" papers (T. D. 9219, 10155; G. A. 642, 1166, 2985) 30%	
	Parian ware, see "China."	
59½	Paris green.....	12½%
46	" white, dry (T. D. 5374).....	per lb. ¾¢
46	" " ground, in oil or putty.....	per lb. ¼¢
	" plaster of, see "Plaster of Paris."	
206½	Parsley seed (T. D. 1757).....	10%
206½	Parsnip seed (T. D. 6164).....	10%
310	Pasteboard, if not cardboard (G. A. 634, 770).....	20%
351	Paste, all manufactures of, or of which paste is component material of chief value, not specially provided for (see notes to Section 4, Act of Aug., 28, 1894), see "Jewelry," (G. A. 1891).....	25%
	(articles made wholly or part of paste, if not found in this "Schedule" under their specific names, are classified under this general provision.)	
61	" almond, cosmetic (T. D. 9151).....	40%
14	" aniline (T. D. 2810), coal-tar color.....	25%
211	" anchovy (G. A. 2273; T. D. 14906).....	20%
§3	" black (T. D. 3632), if not aniline dye, but see "Coal tar product.".....	20%
211	" bloater (T. D. 14267, 14906).....	20%
416	" Brazil.....	free.
	" imitation of precious stones, see "Precious stones.".....	
61	" for hair, mouth, teeth or skin.....	40%
514	" indigo (G. A. 1350).....	free.
23	" licorice.....	per lb. 5¢
14	" plum, coal-tar product (T. D. 9638).....	25%
	Pastes, medicinal, see "Preparations."	
48	Pastels or crayons (T. D. 9738; G. A. 1819).....	25%
310	Pastel boards (T. D. 9921; G. A. 1070).....	20%
575	" portraits, see "Art" (T. D. 9580).....	free.
386	" or woad, crude, dye.....	free.
§3	Pastilles, fumigating (T. D. 6114).....	20%
555	" Soden mineral water (T. D. 9235).....	free.
	Patent medicines, see "Preparations."	
	Pattern cards and samples, if of no mercantile value (see notes to "Samples").	free.
264	Patterns, cotton (T. D. 4071).....	35%
	" embroidered, see "Embroideries."	
	" lithographed, see "Lithographs."	
313	" paper.....	20%
311	" paper, engraved or printed, not lithographed (T. D. 4230).....	25%

Paragraph Law, 1894.	Rate of Duty.
Patterns—Continued.	
“ for machinery, see “Models.”	
“ slipper, of woolen pile fabrics (G. A. 390), as Wool, mans. of.	
Paving blocks, wood, see blocks under “Woods.”	
556 “ stones, cobble, rough (G. A. 1982).....	free.
105½ Paving stones, granite, undressed (T. D. 6785). per cub. ft.	7%
106 “ “ “ dressed (G. A. 1897).....	30%
“ tiles, see “Tiles.”	
221 Peach nut kernels (T. D. 9196, but see G. A. 2257)	per lb. 5%
223 Pea nuts or ground beans, shelled or unshelled (T. D. 3240).....	20%
568 “ “ oil of (T. D. 6878).....	free.
223 “ “ not shelled and boiled in brine (T. D. 3240)....	20%
595 Pearl ash or calcined potash (T. D. 420.).....	free.
Pearl, mother of:	
354 all manufactures of, or of which same is component material of chief value, not specially provided for, (see notes to Section 4, Act of Aug. 28, 1894) (G. A. 1473, 1729, 2247)	35%
(articles made wholly or partly of mother of pearl, if not found in this “Schedule” under their specific name are classified under this general provision.)	
580 not sawed or cut, or otherwise manufactured (T. D. 7440).....	free.
337 Pearls, not set, including pearls strung.....	10%
338 “ set (not jewelry).....	30%
336 “ set as jewelry.....	35%
338 “ imitation of (G. A. 2949)	10%
336 “ “ “ set as jewelry.....	35%
568 “ of American fisheries (T. D. 348).....	free.
581 Pease, green, in bulk, or in barrels, sacks, or similar packages.....	free.
203 “ in cartons, papers or other small packages..per lb.	1%
203 “ dried (G. A. 119).....	per bus. 20%
203 “ split, 60 lbs. to bushel.....	per bus. 50%
611 “ (sweet) seed (T. D. 9231).....	free.
198 “ prepared or preserved, in tins, jars, bottles, or otherwise	30%
558 Peat, moss (T. D. 9349).....	free.
418 Pebble, Brazil, unwrought or unmanufactured.....	free.
Pebbles, glass, see “Lenses.”	
Pedestals accompanying statuary, see “Art.”	
“ other, according to material of chief value.	
570 Peel, orange and lemon, not preserved, candied, or oth- erwise prepared (G. A. 1591).....	free.
220 “ same when candied or preserved.....	30%
Pellitory root, see “Drugs.”	

Paragraph Law, 1894.		Rate of Duty.
	Peltries, see "Indians."	
	Pelts, see "Skins" and "Hides."	
357	Pencils, of wood, filled with lead or other material, (G. A. 2601).....	5%
	" diamond pointed, see "Diamonds."	
§3	" of lead (T. D. 6403) (see par. 86).....	20%
357	" watch charm (G. A. 2398).....	50%
358	" leads for, not in wood (G. A. 2457).....	10%
314	" hair (T. D. 3794, G. A. 1053).....	35%
	" pocket, dutiable according to the material.	
357	" crayon, or pencils filled with chalk (T. D. 4265, G. A. 1498).....	5%
357	" slate, not covered with wood (G. A. 587).....	30%
357	" " covered with wood.....	5%
	Pencil cases, dutiable according to the material.	
	Penknives, and parts thereof, see "Knives."	
169	Pen-holder tips, and pen-holders or parts thereof.....	25%
	Pen-holders, combined with pencil, &c. (G. A. 841, 2175) according to material.	
169	" quill (G. A. 1761).....	25%
168	Pens, metallic, except gold pens.....per gross	8¢
177	" drawing (G. A. 2283).....	35%
169	" gold	25%
§3	" quill (G. A. 85).....	20%
	Pen-wipers, dutiable according to the material of chief value.	
632	Pepper, black or white, unground.....	free.
235	" " " ground.....per lb.	3¢
235	" cayenne, ground (T. D. 14787, G. A. 2464).per lb.	3¢
235	" red or capsicum, unground (G. A. 2824) ..per lb.	2½¢
235	" " " ground	3¢
632	" dust, sweepings or shells (T. D. 7640, G. A. 2438).free.	
235	" pods or Mexican peppers (T. D. 3301, 5780).per lb.	2½¢
198	Peppers, if pickles.....	30%
207	" if vegetables.....	10%
33	Peppermint oil (T. D. 8615).....	25%
59	Pepsin, non-alcoholic (T. D. 7263).....	25%
58	" vegetable (G. A. 1853) 50¢ per lb. but not less than	25%
	Percussion caps, see "Caps."	
61	Perfumery, not alcoholic.....	40%
7	" alcoholic, including cologne water and other toilet waters* (T. D. 9712, G. A. 1561, 1837)	
		\$2.00 per gall. and 50%

* Lavender water is classified under par. 7 (T. D. 7369), Extracts, floral defined in T. D. 9712.

Paragraph Law, 1894.	Rate of Duty.
410 Periodicals and books (scientific) devoted to original scientific research and publications issued for their subscribers by scientific and literary associations or academies, or publications of individuals for gratuitous private circulation and public documents issued by foreign governments.....	free.
562 Periodicals and newspapers.* The term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications, containing current literature of the day and issued regularly at stated periods, as weekly, monthly or quarterly (G. A. 696, 786, 1724, 1188, 1784, 2125, 2171, 2401).	free.
Perishable articles, see "Fruits" and Section 2975, Revised Statutes (<i>supra</i>).	
Persis, or extract of orchil, see "Orchil."	
18 Persian berries, extract of (T. D. 5529, 5865).	10%
Personal and household effects, see "Effects."	
394 Peruvian barks (T. D. 9465).	free.
Pestles and mortars, see "Mortars."	

1. **Periodicals* must come into this country as an issue at, or near the lapse of one of the periods of issue. Several issues cannot be preserved and bound together and be entered in that form (T. D. 6288, 6440, 7283, 8165). The General Appraisers have decided that the limitation of "current literature of the day" applies to the time of publication and not to that of importation (G. A. 1716). *Newspapers* must also come in when their contents are fresh and concurrent news in order to be within the meaning of this paragraph (T. D. 6440, 6818). But when the arrival of the articles is delayed by *accident*, they are not deprived of free entry (6701, 6818), but see G. A. 1716.

2. Well known *periodicals* imported "*flat*," direct from the press, without folding or binding, but with titles printed on the first page, are entitled to free entry (T. D. 9275).

3. *Sheet music* accompanying periodicals as part of the issue, and included in the subscription price, are free (T. D. 8205).

4. Certain colored illustrations in sheet form intended for a periodical to be published in this country, were denied free entry as part of a periodical (T. D. 8095).

5. A pictorial comic paper containing current literature and circulated as an extra to other publications and imported to be used as a supplement to a New York paper classified as a "Periodical" (N. Y. Daily News vs. U. S. C. C. A. 65 Fed. Rep. 493).

6. *Not classed Periodicals*: Novels or stories in weekly series (G. A. 2401). Pamphlets of sermons (G. A. 696, 786). Fashion plates separately imported (G. A. 788). Illustrations intended for a periodical published in this country (T. D. 8095). Christmas annuals of serial magazines (G. A. 1724). Fashion plates issued monthly (G. A. 2761).

7. See *proviso* to section 4 of Act of June 10, 1890.

Paragraph Law, 1894.		Rate of Duty.
568 Petroleum, crude or refined (T. D. 6988, G. A. 1419).....	free.	
<i>Provided</i> , That if there be imported into the United States crude petroleum, or the products of crude petroleum produced in any country which imposes a duty on petroleum or its products exported from the United States, there shall be levied, paid and collected upon said crude petroleum or its products so imported*.....	40%	
443 Petroleum tar (T. D. 6592).....	free.	
177 Pewter, manufactures, articles or wares, not specially provided for, composed wholly or in part of pewter, whether partly or wholly manufactured (see notes to Section 4, Act of Aug. 28, 1894).....	35%	
(articles made wholly or partly of pewter if not found in this "Schedule" under their specific names, are classified under this general provision.)		
584 " and Britannia metal, old and fit only to be remanufactured.....	free	
Philosophical societies, articles specially imported for, see "Societies."		
" apparatus and instruments, other than optical, dutiable according to material of chief value.		
" apparatus, instruments and preparations, for societies and schools, see "Societies."		
" and scientific apparatus brought by artist, lecturers and scientists see "Art."		
586 Phosphates, crude or native.....	free.	
59 Phosphate of lime (medicinal).....	25%	
60 " " soda	25%	
363 Phosphoric acid.....	free.	
53 Phosphorus.....	per lb. 15¢	
59 Phosphuret of lime.....	25%	
101 Photographic slides for magic lanterns.....	25%	
102 " negatives, glass (G. A. 944, 967).....	35%	
307 " paper.....	30%	
358½ " plates (glass) dry.....	25%	
308 Photograph mounts (T. D. 10786).....	30%	
410 Photographs, bound or unbound, which have been printed more than 20 years at the date of importation.....	free.	
102 " on glass (G. A. 967).....	35%	
311 " on paper (T. D. 5574).....	25%	
311 " painted by hand in oil colors (G. A. 2941)	25%	

* Peru and Russia impose duty on petroleum and its products thereof (T. D. 15365, 15352, 15543).

Paragraph
Law, 1894.

Rate of
Duty.

	Photographs— <i>Continued.</i>	
	“ for exhibition, see “Art.”	
	“ specially imported for use of U. S., see “United States.”	
	“ for societies, see “Societies.”	
	Piano action or parts thereof (G. A. 762), according to material of chief value.	
341	“ leather and piano action leather.....	20%
	“ covers, see “Table covers.”	
326½	“ tuning hammers (T. D. 6259).....	25%
326½	Pianos.....	25%
321	“ toys (T. D. 2107).....	25%
§3	Piassava, cut and dressed (G. A. April 17, 1895) (see foot note to Kittool fiber).....	20%
	Pickets and palings, see palings under “Woods.”	
198	Pickles, all kinds (T. D. 10597, G. A. 302, 1080).....	30%
	Pictures, see “Art,” “Prints” and “Lithographs.”	
363	Picric acid (T. D. 9827).....	free.
	Pigments, see “Paints.”	
299	Pile fabrics (except pluses) silk or silk chief value, \$1.50 per lb., but not less than 50% “ other material, see “Pluses.”	
	Piling, logs with bark on, see pilings under “Woods.”	
328	Pillows of down.....	35%
	Pill boxes, see “Boxes.”	
	Pills, see “Preparations.”	
633	Pimento (allspice), unground.....	free.
235	“ ground or powdered.....	per lb. 3¢
60	“ oil of.....	25%
177	Pincers, iron or steel (T. D. 10245).....	35%
	Pin cushions, according to material of chief value.	
213½	Pine apples.....	20%
487	“ slips of, for cultivation.....	free.
218	“ preserved (T. D. 1186).....	30%
219	“ “ in their own juice (G. A. 1374, 1416, 1961).....	20%
74	Pink creams, or partially refined argols (T. D. 3214).....	20%
170	Pins, metallic,* including pins with solid or glass heads, hair pins, safety pins, and hat, bonnet, shawl, and belt pins, not commercially known as jewelry (T. D. 6850, 9784; G. A. 194, 270, 961, 1498, 2011, 2059, 2798).....	25%
336	“ same, if commercially known as jewelry (8608, 9192, 9625; G. A. 535, 1315, 1659, 1671, 1687, 2027, 2096).....	35%

*The word “metallic” qualifies the pin or shaft, and that the head thereto need not necessarily be of metal (G. A. 2385). The Treasury Department has taken an appeal and, therefore, the decision is suspended until judicially determined.

Paragraph Law, 1894.		Rate of Duty.
<i>Pins—Continued.</i>		
352	" bone or horn, if not jewelry.....	25%
15	" celluloid, if not jewelry (G. A. 476, 535, 701, 1829).....	45%
353	" gutta percha, if not jewelry.....	30%
15	" imitation ivory, manufactured of celluloid (T. D. 8610), if not jewelry.....	45%
170	" lace, if not jewelry (T. D. 9344, G. A. 1498).....	25%
354	" shell, if not jewelry.....	35%
	" wrist or crank, see "Iron and Steel."	
133	Pipe, cast iron, of every description.....per lb.	5¢
684	" blocks, rough, briarwood.....	free.
	" clay, see "Clay."	
161	" copper.....	20%
167	" lead.....per lb.	1 1/4¢
130	" wrought iron or steel (see tubes).....	25%
<i>Pipes, pipe bowls, and smokers' articles, see "Smokers' Articles."</i>		
326 1/2	" pitch, metal.....	25%
328	Piquets or dried grasses or flowers (T. D. 9015).....	35%
143	Pistols and parts thereof.....	30%
647	Pitch, of coal tar.....	free.
424	" Burgundy.....	free.
	" mineral, see "Asphalt."	
83	" palm (T. D. 6286).....	20%
647	" and tar of wood.....	free.
<i>Plaids, cotton, as cotton cloth.</i>		
<i>Plaits for hats, bonnets and hoods, see "Hats."</i>		
177	Planes, and plane irons (T. D. 10568).....	35%
<i>Planks and planking, see "Woods."</i>		
489	Plantains.....	free.
<i>Planters, see "Agricultural implements."</i>		
587	Plants, trees, shrubs, and vines of all kinds, commonly known as nursery stock, not specially provided for*.....	free.

*The following are classified under paragraph 587; clematis (G. A. 273, 1226); manetta stocks of the wild rose plants (G. A. 477); black Hamburg grape vines (G. A. 749); trees such as filbert, horse-chestnut, linden, mountain ash, pear, plum, cherry, mulberry, &c., and hardy shrubs, as calycanthus, snowball, althea, &c. (G. A. 750); andromeda floribunda and andromeda japonica (G. A. 1224); peonies, ablis excelsa, gailliardias, iris koempfer, weeping trees, delphiniums, hydrangea, kalmia latifolia, aristolochia, hollyhocks, pyrethrums, crataegus oxya (G. A. 1226); ancubas and yuccas (G. A. 1922); hydrangeas, wisteria, siphon, comus mascula, wigeaha, candida and rosea, mahonia, aquifolia, and tree forsithya (G. A. 1927); Tarragon plants, known by the botanical name of Artemisia dracunculus (G. A. 1929); Daphne eneaum and herbaceous peonies (G. A. 2087); roots of the iris and helleborous niger (G. A. 2116); hemerocallis of various types, iris koempferi, and Achistylis coccineus (G. A. 2452); lychnis

Paragraph
Law, 1894.

Rate of
Duty.

Plants—Continued.	
611	" bulbs and bulbous roots, not edible, not specially provided for (G. A. 2471, 2518, 2429).....free.
487	" fruit, tropical and semi-tropical, for the purpose of propagation or cultivation (T. D. 1746).....free.
234½	" orchids, lily of the valley, azaleas, palms, and other plants used for forcing under glass for cut flowers or decorative purposes*..... 10%
385	" for Agricultural Department or United States Botanical Garden.....free.
648	" tea.....free.
177	Plaques, brass, chromos printed on (T. D. 6899)..... 35%
575	" hand painted, if work of art (T. D. 6216, G. A. 1172).....free.
85	" of earthy substance, decorated (G. A. 1764).... 35%
84	" " " not decorated..... 30%
177	" metal (T. D. 6141, 9812)..... 35%
588	Plaster, cracked rock (T. D. 2573).....free.
Plaster of Paris, or sulphate of lime or gypsum:	
353	all manufactures of, or of which plaster of Paris is component material of chief value, not specially provided for (see notes to Section 4, Act of Aug. 28, 1894) 30% (articles made wholly or partly of Plaster of Paris, if not found in this "Schedule" under their specific names, are classified under this general provision.)
81	calcined (net weight G. A. 2859).....per ton \$1.25
588	unground (T. D. 2159).....free.

(G. A. 2469); multiflora, hydrangea, cytisus or laburnum, ampelopsis veitchii or Boston ivy, aristolochia siphon or Dutchman's pipe, (G. A. 2472); anemone fulgens (G. A. 2473); aconitum autumnale and anthericum lilioestrum (G. A. 2474); andromeda speciosa and staphylea colchica (G. A. 2607); rhododendrous (G. A. 2948, 2975); begonia, tuberous; fruiting vines and trees; canthus; cornus mascula; deutzia; diclytra spectabilis (dicentra); doronicum; lilacs, except the varieties Charles X, Maria la Graye and Rubrade Marly, *pot grown*; magnolia; philadelphus (mock orange); pinks, hardy; primula (except the species known as P. sinensis and P. obconica); ptelea; spireas, except astilbe japonica; wiegela; all deciduous trees, such as maple (acer.), elm (ulmus), linden (Tilia), horse chestnut (*Aesculus*) &c.; all evergreen trees, spruce, arbor vital, &c., (T. D. March 30, 1895).

*The following are classified under paragraph 234½: Camelias and lapagorias (G. A. 290); rose plants, except manetta stock (G. A. 477, 2429); cactus plants (G. A. 669); chrysanthemums, ferns, diebytra spectabilis alba, primula, dentzias, heaths, valleria purpurea, lilacs (Charles X, Marie Lagraze) (G. A. 1226, 1927); pinks (G. A. 2429); shrubs known as the laurus nobilis or sweet bay tree (G. A. 2485); arancoria excelsa, or Norfolk Island pine (G. A. 2608); aucuba japonica; carnations, monthly, (dianthus caryophyllus); cyceas; dracaena canes; crica; marquerite (chrysanthemum frutescens); spiraea japonica (astilbe japonica) (T. D. March 30, 1895).

Paragraph Law, 1894.		Rate of Duty.
Plaster of Paris—Continued.		
81	ground (T. D. 9950; G. A. 217, 2050) (net weight G. A. 2859).....	per ton \$1
105½	in blocks, not dressed (T. D. 10132).....	per cubic foot 7½
106	" " dressed	30%
	casts, specially imported for schools and societies, see "Societies."	
353	figures.....	30%
353	mouldings of.....	30%
59	Plasters, adhesive and medicinal* (G. A. 1187).....	25%
	Plate, iron or steel, see "Iron or Steel."	
	Plated articles, see the specific article.	
	Plates or disks, glass, for use in manufacture of optical instruments, see "Glass disks."	
134	" and stove plates, cast iron (G. A. 536).....	per lb. 10¢
161	" copper, rolled, called brazier's copper.....	20%
454	" " in form of.....	free.
	" " for sheathing, see "Metal."	
151	" engraved (T. D. 6380).....	25%
151	" electrotype.....	25%
686	" engraved by American artists abroad (T. D. 4748).....	free.
476	" fashion, engraved on steel or copper or on wood, colored or plain (T. D. 5202, 6209; G. A. 788).....	free.
	" fashion, lithographed (G. A. 960), see "Lithographs."	
	" iron, see "Iron or Steel."	
152	" railway, fish or splice bars.....	25%
151	" steel, engraved (T. D. 9889).....	25%
177	" " prepared for engravers.....	35%
	" " see "Iron and Steel."	
151	" stereotype.....	25%
	" " old and broken (T. D. 1559), as type metal.	
151	" of other materials, engraved or lithographed for printing, except fashion plates, above.....	25%
177	Platinum, articles, or wares manufactured not specially provided for, composed wholly or in part of platinum, whether partly or wholly manufactured (G. A. 1300), (see notes to Section 4, Act of Aug. 28, 1894).....	35%
	(articles composed wholly or partly of platinum, if not found in this "schedule" under their specific names, are classified under this general provision.)	

*Corn and bunion plasters, composed of felt and adhesive material, having no medicinally curative properties, held not to be medicinal preparations, but dutiable as felts under paragraph 284 (G. A. 1314). This does not seem to be in harmony with G. A. 1187 upon adhesive plasters.

Paragraph Law, 1894.		Rate of Duty.
Platinum— <i>Continued.</i>		
589	" in ingots, bars, sheets and wire.....	free.
590	" unmanufactured*.....	free.
590	" vases, retorts, and other apparatus, vessels, and parts thereof composed of platinum, adapted for chemical uses (T. D. 7335, G. A. 1925).....	free.
§12 } 338 }	Playing cards, in packs not exceeding 54 cards and at a like rate for any number in excess (T. D. 8617, 10154, 10731, 11518)	10¢ per pack and 50¢, and int. rev. tax 2¢ per pack. partially manufactured (T. D. 3270), as if manufactured.
177	Pliers, iron or steel (G. A. 23).....	35%
	Plows, see "Agricultural Implements."	
177	" planes for.....	35%
592	Plumbago (T. D. 491, 1627)	free.
§3	" stove polish (T. D. 1947, 6403).....	20%
115	Plumbers' hooks and hold-fasts (T. D. 7404) 1½ cts. per lb. but not less than	35%
140	" knives	35%
§3	Plum pudding (T. D. 8533).....	20%
14	" paste, coal-tar product (T. D. 9638).....	25%
	Plumes, see "Feathers."	
217	Plums, green or otherwise (T. D. 2670, 10274)....per lb. 1½¢	
217	" soaked in brine and dried (T. D. 265, 3811).per lb. 1½¢	
218	" preserved	30%
	Plushes :†	
593	black plush, known commercially as hatters' plush, composed of silk, or of silk and cotton, and used ex- clusively for making men's hats (G. A. 2726).....	free.

* "Platina unmanufactured extends to and comprehends platina imported in any shape or form not constituting an article suitable for use without further manufacture" (T. D. 3770, 8203; G. A. 2910).

† Pile fabrics are described in standard works as "textures woven with a loop or otherwise raised surface." Looped pile is any fabric in which the woven loop remains uncut, as in Brussels and tapestry carpets and Terry velvets. When these loops are cut in the finished texture, then the material is a cut pile. For ordinary loop and cut pile fabrics two warps are required (G. A. 390, 2146). The provisions of pars. 259 and 299 refer to piece goods and not to manufactures thereof (G. A. 2069).

Astrachans should be classified as manufactures of wool (T. D. 14120, citing, *in extenso*, *In re Herman*, Circuit Court of Appeals, 56 Fed. Rep. 477; G. A. 2219).

Paragraph Law, 1894.		Rate of Duty.
Plushes.*—Continued.		
259	plushes, velvets, velveteens,† corduroys,‡ and all pile fabrics, composed of cotton or other vegetable fiber, (G. A. 474, 539, 692, 2112, 2163, 2418)	
	not bleached, dyed, colored, stained, painted or printed.....	40%
	if bleached, dyed, colored, stained, painted or printed	47½%
299	plushes, (except pile fabrics) silk, or silk chief value (G. A. 2418, 2112, 2925)...\$1 per lb., but not less than 50% plushes and other pile fabrics, wholly or in part of wool, worsted or animal hair (G. A. 628, 1521, 1004, 2069, 2119, 2069, 2454), see Wool, manfs. of.	
	plush, manufactures of, dutiable as a manufactures of the material of which the plush is composed.	
353	Pocket books, leather, or leather chief value.....	30%
177	" " " and metal, metal chief value....	35%
	" knives, or parts thereof, see "Knives."	
359	" lamps (T. D. 6908).....	50%
	" mirrors, see "Mirrors."	
	" toilet cases, dutiable according to material.	
313	" slates, paper chief value (T. D. 9878).....	20%
	Poles, hop, see hop poles, under "Woods."	
	" other, see "Woods."	
	Polishing cloth, wool (T. D. 3147), see Wool, manfs. of.	
	" powders (T. D. 9265, G. A. 605, 1514), according to material.	
48	" earth (T. D. 7146, but see G. A. 1514).....	25%
594	" stones (G. A. 1989).....	free.
638	" " artificial, pumice and sand (G. A. 1883).free.	
61	Pomatum and pomades.....	40%
568	Pomades, enflleuraged, for man's. of pomades (T. D. 5968).free.	
489	Pomegranates.....	free.
302	Pongees, silk.....	45%
	Poplar wood, see "Woods," and "Paper stock."	
	Poplins, see "Cottons," "Woolens" and "Silk."	
206	Poppy seed, 56 lbs. to bushel (T. D. 3451, 7828)..per bush.	20¢
29	" oil, raw, boiled, or oxidized, 7½ lbs. to gal. (T. D. 3473, 9803).....per gal.	20¢

*See notes on page 487.

† Cotton velveteens cut bias for dress facings and trimmings, are classified as manufactures of cotton at 35%, under par. 264. In re Kursheedt Manf. Co. Circuit Court of Appeals 54 Fed. Rep. 159, affirming G. A. 890, see G. A. 2075.

‡ Corduroys discolored by process of singeing not dutiable as colored (G. A. 1021).

Paragraph Law, 1894.		Rate of Duty.
84 { Porcelain ware, including plaques, ornaments, toys, 85 } charms, vases, statuettes* (T. D. 6965, 7572, 9735; G. A. 1692, 1330, 1764, 2021, 2120).		
if plain white.....	30%	
if decorated.....	35%	
321 " dolls and doll heads (G. A. 1543, 1546, 2406). 25%		
86 " lemon squeezers (T. D. 9162).....	30%	
90 " or opal glassware (G. A. 2390).....	40%	
86 " slabs or slates, plain (T. D. 618).....	30%	
86 " " " decorated (T. D. 618, 6965).....	40%	
86 " wash tubs (T. D. 7022).....	30%	
224½ Pork, fresh.....	20%	
Porter, see "Liquors."		
Portieres, according to material of chief value, see "Curtains."		
Portland cement, see "Cement."		
Portraits, see "Art."		
636½ Postage or revenue stamps, foreign, cancelled or uncancelled (G. A. 2990).....	free.	
113 Posts and columns, or parts or sections of, iron or steel.....	per lb. $\frac{1}{16}$	
" wood, see posts under title "Woods."		
Potash:		
60 acetate of.....	25%	
60 bicarbonate of (G. A. 548).....	25%	
54 bichromate of.....	25%	
60 bi-sulphite of, (G. A. 496).....	25%	
595 calcined, or pearl ash (T. D. 420).....	free.	
595 carbonate of, crude, or black salts (T. D. 5096, G. A. 1249).....	free.	
59 carbonate of, purified and put up in bottles for me- dicinal use (T. D. 4575).....	25%	
595 caustic or hydrate of, including refined in sticks or rolls.....	free.	
595 chlorate of.....	free.	
54 chromate of.....	25%	
595 crude (T. D. 8601).....	free.	
595 hydrate of, or caustic, including refined in sticks or rolls.....	free.	
55 hydriodate of, iodide of, and iodate of.....	per lb. $\frac{1}{16}$	

* In the case of a porcelain vase, decorated by a classic painting, the vase alone worth but \$20, while the painting increased its cost to \$600: held, that the provision for porcelain vases was more specific than "paintings" (G. A. 1981).

A painting, executed by hand, on porcelain and not commercially known as a plaque, held to be a painting (G. A. 1579, 1768; *In re Collamore*, Circuit Court 53 Fed. Rep. 1006, adopted by Treasury Department (T. D. 13648), but see G. A. 2963.

Paragraph Law, 1894.		Rate of Duty.
<i>Potash.—Continued.</i>		
595	muriate of.....	free.
595	nitrate of, or saltpetre, crude.....	free.
56	" " refined.....	per lb. $\frac{1}{2}\%$
56	nitrate of, partially refined (T. D. 674).....	per lb. $\frac{1}{2}\%$
57	prussiate of, red or yellow.....	25%
60	salts of, not specially provided for (see note to preparations),.....	25%
595	sulphate of, crude or refined.....	free.
60	Potassa, acetate of.....	25%
60	" permanganate (T. D. 1545).....	25%
75	" tartrate of, or Rochelle salts.....	per lb. 2¢
§3	Potassium (T. D. 9324).....	10%
204	Potatoes,* 60 lbs. to the bushel (including seed potatoes, T. D. 1803, 5153, 8545).....	per bus. 15¢
	Potato starch, see "Starch."	
134	Pots, cast iron.....	per lb. $\frac{1}{2}\%$
136	" cast iron coated, glazed or tinned (T. D. 8527, G. A. 105).....	per lb. 2¢
144	" enameled.....	35%
359	Pouches, for tobacco (T. D. 7084).....	50%
226	Poultry, alive or dead, but undressed (G. A. 1916).....	per lb. 2¢
226	" dressed.....	per lb. 3¢
225 $\frac{1}{4}$	" prepared, in cans or otherwise.....	20%
401	" wild ducks not poultry (G. A. 412).....	free.
16 $\frac{1}{2}$	Pounce (sandarach powdered).....	10%
314	Powder puffs, as brushes (T. D. 3114, G. A. 1731, 2034).....	35%
<i>Powders :</i>		
160	aluminum bronze (G. A. 1036).....	40%
537	bleaching or chloride of lime (G. A. 954).....	free.
160	bronze (T. D. 5530, G. A. 991, 2885).....	40%
463	curry.....	free.
	finishing, according to material.	
324	fulminating, fulminates and like articles, not specially provided for.....	30%
177	gold (G. A. 2809).....	35%
325	gun, and all explosive substances used for mining, blasting, artillery, or sporting purposes, valued at 20¢ or less per lb.....	per lb. 5¢
	valued over 20¢ per lb.....	per lb. 8¢
61	hair, diamond, gold or silver (T. D. 6113).....	40%
21	ink	25%
59	iron (T. D. 1747).....	25%
§3	incense (G. A. 10).....	20%
16 $\frac{1}{2}$	insect (T. D. 6161).....	10%

* Potatoes being perishable, cannot be entered for warehouse or transportation (T. D. 8443).

Paragraph
Law, 1894.

Rate of
Duty.

Powders—*Continued.*

medicinal, see "Preparations."	
polishing, according to material (T. D. 9265, G. A. 605, 1514).	
14 ruby (T. D. 2639).....	25%
61 sachet	40%
160 silver bronze (G. A. 2885).....	40%
164 silver, pure silver.....	30%
61 toilet (T. D. 9151; G. A. 2738).....	40%
61 tooth (T. D. 9068).....	40%

Precious stones and imitations:

338 precious stones of all kinds, (except diamonds, see note to diamonds) cut but not set (T. D. 7742, 9211; G. A. 1726, 1727, 2003, 2141)	25%
338 if uncut.....	10%
338 if set, including pearls set and not specially provided for.....	30%
if set as jewelry, see "Jewelry."	
338 imitations of precious stones not exceeding one inch in dimensions, <i>not set</i> (T. D. 7305, 8155; G. A. 1331, 1467, 1727, 1730, 2198, 2274, 2949).....	10%
imitations, when set as jewelry, see "Jewelry."	

Preparations, viz.:

anatomical, see "Anatomy."	
7 alcoholic perfumery, including cologne water and other toilet waters (T. D. 7369, 9712; G. A. 1561, 1837).....	\$2.00 per gall. and 50%
61 non-alcoholic perfumery.....	40%
7 alcoholic compounds not specially provided for, (T. D. 6195, 9712; G. A. 1561, March 1, 1895).	\$2.00 per gall. and 50%
60 chemical compounds and salts, not specially provided for* (G. A. 699).....	25%
443 chemical compounds, if coal tar product (not medicinal), (G. A. 2032, 2261).....	free.
coal tar, not medicinal, see "Coal Tar."	
60 preparations or products known as alkalies, alkaloids,† distilled oils, essential oils, expressed oils, rendered oils, and all combinations of the foregoing not spe- cially provided for.....	25%

*The U. S. Supreme Court held that an unenumerated article which is undoubtedly a chemical compound or salt, should be classified as such and not by assimilation to some enumerated article (T. D. 11298, citing *Mason vs. Robertson* 139 U. S. 624; and G. A. 637).

†"Alkaloids and combinations of," is a more specific provision than "medicinal preparations" (T. D. 13826, adopting and citing, *in extenso*, *In re Hirzel*, Circuit Court 53 Fed. Rep. 1006, affirmed by Circuit Court of Appeals, *Hirzel et al vs. U. S.* 58 Fed. Rep. 772.

Paragraph Law, 1894.	Rate of Duty.
<i>Preparations—Continued.</i>	
59 medicinal waters, such as cherry, laurel, rose, or orange flower (T. D. 5945, 9931; G. A. 102, 1042).....	25%
239 compounds or preparations (except as specified in paragraph 58) of which distilled spirits are a component part of chief value, not specially provided for, there shall be levied a duty not less than that imposed on distilled spirits (T. D. 5300).	
192 preparations similar to macaroni and vermicelli (T. D. 8819, 9388).....	20%
58 preparations, medicinal, all, including medicinal coal tar preparations and medicinal proprietary preparations, of which alcohol is a component part, or in the preparation of which alcohol is used, not specially provided for (T. D. 7574, 10418; G. A. 2023, 2221, 2453, 2488, 886, 1456, 1563, 1800, 2651),	
50¢ per lb. but not less than 25%	
59 same, if alcohol is not a component part, (G. A. 1187, 1293, 2329).....	25%
opium, see "Opium."	
61 preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetic, dentifrices, pastes, pomades, powders, and all toilet preparations and articles of perfumery not specially provided for (T. D. 6113, 9151; G. A. 1779).....	40%
perfumery, see "Perfumery."	
of pyroxyline, see "Collodion."	
for societies, see "Societies."	
16½ drugs, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums and gum resins, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds), and seeds of morbid growth, weeds, and woods used expressly for dyeing, any of the foregoing of which are <i>not edible</i> , but which are advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for (see paragraph 470).....	10%
Presents, articles imported "as presents" are liable to duty, unless such article is specially exempted by law (T. D. 7939, 11305).	
Preserves, see "Fruits, preserved."	
Press cloth, wool (G. A. 1016) see Wool, manfs of.	
277 " " jute (G. A. March 28, 1895).....	35%

Paragraph Law, 1894.	Rate of Duty.
311 Printed matter, all not specially provided for* (G. A. 1996).....	25%
311 " " on cotton, as printed matter (G. A. 425). 25%	
Prints, lithographic, see "Lithographic prints."	
" or engravings, see "Engravings."	
100 Prisms, glass (G. A. 1336, 1934) (see "Lenses").....	35%
177 Prismatic compasses, if metal chief value (T. D. 8623)....	35%
Prizes or trophies, see "Medals."	
Produce or growth of the United States, exported and returned, see "United States products returned."	
Professional books, implements, instruments, and tools, of persons arriving in the United States, see "Effects."	
Prohibited importations, see Act March 2, 1883, Sections 6, 10, 11, 12, and paragraphs 238, 471, Act of Aug. 28, 1894, Acts March 3, 1879 and March 3, 1891 (<i>supra</i>).	
Proprietary articles and medicines, see "Preparations."	
Protractors, dutiable according to material.	
Provender, see "Oats."	
Prunella, see "Buttons" and "Woolens."	
489 Prunelles (T. D. 6330).....	free.
Prune wine or juice, see "Fruit Juice."	
217 Prunes (T. D. 4993).....	per lb. 1½¢
218 " preserved in sugar (T. D. 2654).....	30%
Pruning knives, see "Knives."	
Prussian blue, see "Blues."	
57 Prussiate of potash, red or yellow.....	25%
60 " " soda, yellow (T. D. 11298, G. A. 637).....	25%
Publications, see "Books" and "Periodicals."	
177 Puff boxes, metal chief value.....	35%
353 " " papier mache or wood pulp.....	30%
102 " " glass and metal, glass chief value.....	35%
177 Pulleys, iron, brass or other metal.....	35%
181 " wood.....	25%
14 Pulp, blue (T. D. 4089) coal tar color.....	25%
264 " cotton (G. A. 1866, 2414).....	35%
303 " grass (G. A. 1128).....	10%
264 " rag, if cotton chief value (G. A. 2414).....	35%
303 " straw (G. A. 1128).....	10%
303 " wood, mechanically ground, and chemical wood pulp, bleached or unbleached.....	10%

* In the opinion delivered by the Supreme Court of the United States, in the case of Arthur *vs.* Moller, (97 U. S. 365 cited G. A. 282) it was stated that the term *printing* includes most of the forms of figures, or characters, or representations, colored or uncolored, that may be impressed on the yielding surface, and that it is not necessary that the character produced should be letters or numerals, or the result of types or stereotypes, or be reading matter (T. D. 3941, 5485, 4767, 9812, 10729; G. A. 425).

Paragraph Law, 1794.		Rate of Duty.
353 Pulp, wood or other pulp, manufactures of, or of which same is component material of chief value, not specially provided for (T. D. 9644, G. A. 1943), (see notes to Section 4, Act of Aug. 28, 1894).....	30%	
§3 Pulque (T. D. 6871).....	20%	
597 Pulu.....	free.	
598 Pumice.....	free.	
638 " stone, crude or manufactured (G. A. 1883).....	free.	
638 " in bricks (T. D. 1517, G. A. 1883).....	free.	
207 Pumpkins.....	10%	
206½ Pumpkin seeds.....	10%	
181 Pumps, wood.....	25%	
177 " metal	35%	
177 Punchers, iron or steel.....	35%	
48 Purree (T. D. 8705).....	25%	
177 Purses, clasps for, metal (T. D. 9169).....	35%	
" dutiable according to material.		
46 Putty.....	per lb. ¼¢	
140 " knives.....	35%	
363 Pyrites, see "Ore."		
363 Pyrogallic acid.....	free.	
18 " " so-called (extract of chestnut) (T. D. 3412) ..	10%	
1 Pyroligneous acid (T. D. 3964, 4378).....	20%	
Pyroxyline, see "Collodion."		

Q

177 Quadrants and sextants, metal.....	35%
177 Quadrant frames, metal.....	35%
181 " " wood.....	25%
683 Quassia wood.....	free.
Queensware, see "Earthenware."	
18 Quercitron, extract, for tanning (G. A. 989, 1289; T. D. 13860).....	10%
Quick grass root, see "Drugs."	
170½ Quicksilver, or mercury.....	per lb. 7¢
387 " flasks or bottles, of either domestic or foreign manufacture, when exported and returned.....	free.
394 Quilla, bark.....	free.
600 Quills, prepared or unprepared, but not made up into complete articles (G. A. 1761, 2460).....	free.
600 " goose, split (G. A. 2460).....	free.
§3 " toothpicks (T. D. 1291, G. A. 384).....	20%
§3 Quill pens (G. A. 85).....	20%
Quiltings, according to the material.	
328 Quilts of down.....	35%
276 " cotton, embroidered (G. A. 1164).....	50%
" other, according to material of chief value.	

Paragraph Law, 1894.		Rate of Duty.
489	Quinces, green.....	free.
218	" preserved.....	30%
	Quince seed, see "Seeds."	
601	Quinia, sulphate of, and all alkaloids or salts of cinchona bark (T. D. 5901, 6268, 6865).....	free.
394	Quinia, barks, cinchona and other, from which quinine may be extracted (T. D. 9465).....	free.
601	Quinidina, sulphate of (T. D. 6268).....	free.
58	Quinine and sherry wine, as medicinal preparation (T. D. 6100).....	50 cts. per lb. but not less than 25%
462	Quoits or curling stones, and curling stone handles.....	free.

R

189	Rabbits, alive.....	20%
§3	" eviscerated or dressed (T. D. 2325).....	10%
225 ¾	" in vinegar (T. D. 7244).....	20%
	" skins, as fur skins (T. D. 6394).	
497	Raffia (T. D. 7268; G. A. 2839).....	free.
	Rafts, see "Woods."	
	Rag pulp, see "Pulp."	
577	Rags, of all kinds, for paper stock.....	free.
685	" wholly or partly wool.....	free.
602	" not specially provided for (T. D. 5620, 6760).....	free.
117	Railroad bars, iron or steel, or part steel.....	per lb. 7½
	" cars, see "Cars."	
152	" chairs (T. D. 276).....	25%
	" iron for repairs or remanufacture, see section 3021 R. S. (<i>supra</i>)	
117	T rails, iron or steel.....	per lb. 1½
117	" flat rails, iron or steel, punched.....	per lb. 1½
110	" crop ends of rails (as scrap).....	per ton \$4.00
152	" fish plates, or splice bars, iron or steel.....	25%
	" ties, of wood, see "Wood."	
	" sleepers (T. D. 2673), see Lumber, under title "Wood."	
	" wheels and tired wheels for railway purposes, see "Iron and Steel."	
217	Raisins (G. A. 2382).....	per lb. 1½
177	Rakes, iron or steel.....	35%
181	" wood.....	25%
	" horse, see "Agricultural Implements."	
	Ramie, manufactures of, see "Grass."	
497	" or china grass.....	free.
277	" cloth (G. A. 1037, 1062).....	35%
	Ramrods, see "Guns."	
611	Rape seed.....	free.
31	" " oil (7½ lbs. to gal. per T. D. 9323, G. A. 2490),	
		per gal. 10

Paragraph Law, 1894.		Rate of Duty.
139	Rapiers (swords) (T. D. 6350).	35%
489	Raspberries (T. D. 3162).	free.
§3	Raspberry syrup, non-alcoholic (G. A. 2078, 2453).	20%
17	" oil.	per lb. \$2.00
§3	" vinegar (G. A. 1616).	20%
	Rasps, see "Files."	
	Ratifica, see "Liquors."	
684	Rattan, unmanufactured (T. D. 4949, 9779; G. A. 1665).	free.
	" materials for hats, bonnets or hoods, see "Hats."	
179	Rattans, chair cane or reeds, wrought or manufactured from rattans or reeds (T. D. 9779, G. A. 1665, 2266).	10%
	" for canes, see "Canes."	
181	" polished, varnished, etc. (G. A. 1499).	25%
181	" other manufactures of (G. A. 1014).	25%
321	Rattles, toys (T. D. 1346).	25%
	" other, dutiable according to the material.	
	Raw or unmanufactured articles, see Section 3, Act Aug. 28, 1894.	
353	Razor cases, papier mache (T. D. 7162).	30%
353	" " leather.	30%
353	" strops, leather chief value.	30%
140	Razors and razor blades, finished or unfinished.	45%
	Reapers, see "Agricultural implements."	
177	Reaping hooks, iron or steel.	35%
51	Red lead.	per lb. 1½¢
59	" precipitate.	25%
	Reeds, for canes, whips and umbrellas, see "Canes" "Whips" and "Umbrellas."	
684	" unmanufactured (T. D. 9779, 4949).	free.
179	" wrought or manufactured from rattans or reeds (T. D. 9779, G. A. 1665, 2266).	10%
181	" bamboo, for clarionets (G. A. 978).	25%
179	" for corsets (G. A. 2266).	10%
	Regalia, according to the material (T. D. 4435).	
	" specially imported for societies, see "Societies."	
376	Regulus of antimony or metal (G. A. 463).	free.
453	" " copper (T. D. 4529, 10173).	free.
	Re-importation of domestic articles, see "United States products returned."	
	" of foreign articles, exported for repairs, duty to be assessed on entire valuation, including repairs (T. D. 2081, 2631, 7866, 11716).	
	" of foreign articles to be treated as original importation* (T. D. 2246, 2815, 3010, 11505, G. A. 1273, 2755, 2823).	

* Re-imported goods entitled to bonded warehouse privileges (T. D. 14995).

Paragraph Law, 1894.	Rate of Duty.
Religious societies, articles specially imported for, see "Societies."	
604 Rennets, raw or prepared (T. D. 6624).....	free.
Repairs, machinery imported for, see Sec. 13, Act Aug. 28, 1894 (<i>supra</i>).	
" see "Cars," "Re-importations" and "Vessels."	
Reps, dutiable according to material.	
Resins, gum, (drugs) see "Drugs."	
" medicinal, see "Preparations."	
443 Resorcine (T. D. 6619, 13410; G. A. 1939).....	free.
Reticules, according to material of chief value.	
Retorts, and parts thereof, of platinum, see "Platinum."	
87 " gas.....	20%
Returned cargo, see "Re-importations" and "United States products returned."	
587 Rhododendrons (G. A. 2948).....	free.
Rhubarb, see "Drugs."	
Ribbon wire, see "Wire."	
264 Ribbons, cotton or cotton chief value, if not trimmings... 35%	
276 " cotton or linen, if trimmings (G. A. April 24, 1895, 50%)	
177 " metal (T. D. 4204).....	35%
302 " silk or silk chief value.....	45%
" velvet, see "Plushes."	
" mixed materials, see notes to Sec. 4, Act of Aug. 28, 1894.	
193 Rice, cleaned (G. A. 1112, April 11, 1895)	per lb. 1½¢
193 " uncleansed, or rice free of the outer hull and still having the inner cuticle on (T. D. 5916, G. A. 1067; T. D. 13010, G. A. 1652).....	per lb. 1½¢
" warehoused for cleansing, see Act March 24, 1874 (<i>supra</i>).	
193 " broken, which will pass through a sieve known commercially as No. 12 wire sieve.....	per lb. ¾¢
193 " flour.....	per lb. ¾¢
232 " if starch (G. A. 449).....	per lb. 1½¢
193 " meal.....	per lb. ¾¢
" from Hawaiian Islands, see Act of August 15, 1876 (<i>supra</i>).	
193 " paddy or rice having the outer hull on (T. D. 5916).....	per lb. ¾¢
558 " root (T. D. 6215).....	free.
232 " starch (T. D. 14114).....	per lb. 1½¢
Rifles, see "Guns."	
353 Ringlets, human hair chief value (but see G. A. 1027)....	30%
Ring waste, see "Wool."	
353 Rings, human hair chief value.....	30%
336 " if jewelry (G. A. 971).....	35%
177 " metal, if not jewelry.....	35%
" other, according to material (T. D. 8865).	

Paragraph Law, 1894.		Rate of Duty.
	Rivet wire rods, iron or steel, see "Wire Rods."	
153	Rivets, iron or steel (G. A. 928).....	25%
177	" any other metal.....	35%
	" for repair and construction of vessels, see "Vessels."	
	Robe patterns, according to material (G. A. 2088, T. D. 13938).	
353	Robes, buffalo, wholly or partly made up (T. D. 3351)....	30%
329	" " not made up, but dressed on the skin (T. D. 3351, 6078; G. A. 1857).....	20%
353	" goat skin (T. D. 7063).....	30%
	" lap or carriage, woolen (G. A. 275), see "Wool, manfs. of."	
	" other, according to material (T. D. 7298).	
75	Rochelle salts, or tartrate of soda and potassa...per lb.	2¢
	Rockingham ware (T. D. 1528, G. A. 2508), see "Earthen- ware."	
177	Rods and eyes, stair, brass or other metal.....	35%
	" copper, iron, or steel, see these materials.	
	" for construction and repair of vessels, see "Ves- sels."	
181	Rollers, lithographic (T. D. 6136), wood chief value.....	25%
	Roman cement, see "Cement."	
375	Roncou, rocou, annato, or orleans, and all extracts of...free	
304	Roofing felt.....	10%
304	" paper (G. A. 2293).....	10%
351	" paste, asbestos chief value.....	25%
109	" slates (T. D. 2396)	20%
	" tile, see "Tiles."	
381	Root, arrow, raw or unmanufactured (G. A. 533).....	free.
	" chicory, see "Chickory."	
231	" dandelion root, prepared as coffee substitute (T. D. 3289, 6865).....	per lb. 1½¢
466	" " raw, dried, or undried, but unground..free.	
232	" flour, if starch (T. D. 14114).....	per lb. 1½¢
	" ginger, see "Ginger."	
534	" licorice, unground.....	free.
16½	" " ground (G. A. 2363).....	10%
385	Roots, for Agricultural Department, or U. S. Botanical Garden.....	free.
	" and bulbs, not edible, not specially provided for, see "Plants."	
510	" hop, for cultivation.....	free.
	" not edible (drugs), see "Drugs."	
558	" not specially provided for (T. D. 6215).....	free.
577	Rope ends, and waste rope, for paper stock.....	free.
264	" cotton (T. D. 9187).....	35%
507	" hide (T. D. 4751).....	free.

Paragraph
Law, 1894.

Rate of
Duty.

	Rope— <i>Continued.</i>	
	“ made of grass or vegetable substances, see “Cordage.”	
	“ wire, see “Wire.”	
	Roping wool, see “Wool.”	
	Rosaries, according to the material of chief value (T. D. 8920, G. A. 393, 811, 2909).	
568	Rosemary or anthoss oil.....	free.
206½	“ seed (G. A. 444).....	10%
470	Rose leaves.....	free.
	“ “ crystallized (T. D. 9268), as confectionery.	
	“ plants, see “Plants.”	
59	“ water (T. D. 5945, 9931; G. A. 102, 1042).....	25%
684	Rosewood, in the log, rough or hewn.....	free.
	“ other form see specific art'e under “Woods.”	
568	Roses, ottar of (T. D. 9241, G. A. 1829).....	free.
218	“ conserve of, as sweetmeats (T. D. 4339).....	30%
60	“ oil of, so-called (G. A. 199).....	25%
470	Rosin, crude.....	free.
16½	“ otherwise than crude.....	10%
\$3	“ in small blocks for violin bows (G. A. April 30, 1895).....	20%
102	“ encased in glass, if glass chief value (T. D. 6697).....	35%
181	“ in wood, wood chief value (G. A. 1528).....	25%
363	Rosolic acid (T. D. 9827).....	free.
638	Rotten stone, crude or manufactured.....	free.
61	Rouge, for toilet.....	40%
48	“ vigital (T. D. 10082).....	25%
	Roving waste, see “Wool.”	
	Rubber, India, see “India Rubber.”	
	Rubies, see “Precious Stones.”	
14	Ruby powder (T. D. 2635).....	25%
	Ruchings and rufflings, cotton, linen or vegetable fiber, see “Embroideries.”	
301	“ and rufflings, neck, silk or silk chief value	50%
	Rugs, see “Carpets.”	
	“ traveling, wool (G. A. 2454), classified under par. 296 if assimilating to carpets.	
	“ “ other, according to material of chief value (T. D. 7298, 9150).	
352	Rules, bone or horn.....	25%
177	folding, wood and metal, if metal chief value (T. D. 7945).....	35%
354	“ ivory (T. D. 9295).....	35%
353	“ gutta percha.....	30%
177	“ metal (T. D. 7945).....	35%
181	“ wood, or wood chief value.....	25%
60	Rum, essence, or oil of bay leaves (T. D. 2644).....	25%
	“ see “Liquors.”	

Paragraph Law, 1894.	Rate of Duty.
190 Rye and rye flour (T. D. 677, 6156).....	20%
558 " sheaves, dried (T. D. 10073, G. A. 1755)	free.

S

470 Sabadilla seed (G. A. 1377).....	free.
329 Sable skins, fur skins, dressed (T. D. 10053).....	20%
493 " " not dressed (G. A. 1924).....	free.
139 Sabres.....	35%
139 " blades for.....	35%
183 Saccharine (T. D. 8821).....	25%
302 Sachets, silk (T. D. 9533).....	45%
61 Sachet powder.....	40%
286 Saddle girths, wool (T. D. 8255), see webbing under title "Woolens."	
353 Saddles, leather and metal, if leather chief value.....	30%
" felt for, see Felts under title Woolens.	
134 Sadirons, cast iron.....	per lb. $\frac{1}{4}\%$
Safety pins, see "Pins."	
605 Saffron and safflower, and extract of, and saffron cake (T. D. 3330, 9515).....	free.
235 Sage.....	per lb. $\frac{1}{4}\%$
60 " oil (T. D. 9336).....	25%
606 Sago, crude, and sago flour (T. D. 4443, G. A. 504).....	free.
264 Sail duck, cotton.....	35%
277 " linen.....	35%
561 " needles (G. A. 1804).....	free.
611 Saint John's bread or bene seed.....	free.
607 Salacine.....	free.
60 Sal acetosella, chemical salt (T. D. August 27, 1857).....	25%
8½ Sal ammoniac, or muriate of ammonia.....	10%
67 Sal soda, or soda crystals (G. A. 1347, 1862).....	per lb. $\frac{1}{4}\%$
64 Saleratus.....	per lb. $\frac{1}{4}\%$
363 Salicylic acid (T. D. 5524).....	free.
59 Salicylate of sodium (T. D. 3395, G. A. 2329).....	25%
Salmon, see "Fish."	
612 Saloup or selep.....	free.
622 Salt cake (sulphate of soda) (T. D. 2370, G. A. 1292).....	free.
608 Salt in bulk, bags, sacks, barrels or other packages, free, but the coverings shall pay the same rate of duty as if imported separately: <i>Provided</i> , That if salt is imported from any country, whether independent or a dependency, which imposes a duty upon salt exported from the U. S., then such salt dutiable at the rate of duty under par. 322 of Act of Oct. 1, 1890, viz.: Salt in bags, sacks, barrels, or other packages, 12% per 100 lbs.; in bulk, 8% per 100 lbs.* (G. A. March 28, 1895).	

*List of countries imposing duty on salt, see T. D. 15201; G. A. 2826; T. D. 15257, 15295, 15341, 15344, 15363, 15355, 15370, 15437, 15443, 15483, 15487, 15501; G. A. 2938.

Whenever salt is entitled to free entry under paragraph 608 the

Paragraph Law, 1894.		Rate of Duty.
595	Saltpetre, or nitrate of potash, crude.....	free.
56	" refined.....	per lb. $\frac{1}{2}\%$
56	" partially refined (T. D. 674).....	per lb. $\frac{1}{2}\%$
372	Salts, aniline.....	free.
595	" black (T. D. 5096, G. A. 1249).....	free.
60	" chemical and chemical compounds, not specially provided for (see note to Preparations) (G. A. 699).....	25%
	" Carlsbad, (T. D. 9715) see "Mineral water salts."	
601	" of cinchona bark (T. D. 5901, 6268, 6865).....	free.
60	" of iodine, not otherwise provided for.....	25%
24	" Epsom or sulphate of magnesia (see par. 542) per lb.	$\frac{1}{3}\%$
622	" Glauber (sulphate of soda).....	free.
	" manure, see "Fertilizers."	
	" of mineral waters, see "Mineral Waters."	
443	" naphthol (T. D. 13410; G. A. 1840, 1851).....	free.

coverings are dutiable, irrespective of the use to which the salt may be applied (T. D. April 5, 1895); but when the salt is dutiable under paragraph 322, Act of Oct. 1, 1890, and withdrawn for curing fish under the provisions of said paragraph 322, then the coverings are not dutiable (T. D. April 2, 1895).

The Treasury Department holds that paragraph 322 of the Act of Oct. 1, 1890 has not been repealed and that dutiable salt in bond may be withdrawn free of duty for curing meats for exportation and for curing fish (T. D. 15272).

SALT FOR CURING MEATS AND FISH.

Paragraph 322 of Act of Oct. 1, 1890. *Provided*, That imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used for either of the purposes stated in this proviso, the duties on the same shall be remitted: *Provided, further*, That exporters of meats, whether packed or smoked, which have been cured in the United States with imported salt, shall, upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt so used in curing such exported meats, in amounts not less than one hundred dollars.

First Priso—Salt for curing fish:

1. Salt for use in curing fish may be withdrawn from bond any time within three years from date of importation (T. D. 5184).

2. No part of the salt must be used in repacking, further preserving, or curing fish taken by *foreign* vessels and purchased abroad (T. D. 1652, 3429), but fish caught with a *licensed vessel's* gear, by parties employed by the master (though not forming a portion of his crew), and brought to the United States in such vessel, are considered as *taken* by an American vessel (T. D. 3131).

3. Small fishing vessels, duly licensed, may withdraw at one time, sufficient salt for use during the fishing season (T. D. 5104).

4. The salt cannot be used for *re-salting* fish which has been once cured with salt withdrawn in bond (T. D. 10174).

5. The salt must not be used for any other purpose than for

Paragraph Law, 1894.		Rate of Duty.
Salts—Continued.		
25	" of morphia or morphine.....	per oz. 50¢
75	" Rochelle, or tartrate soda and potassa.....	per lb. 2¢
62	" of santonine, containing 80% or over of santonine, "	per lb. \$1.00
70	" of strychnia or strychnine.....	per oz. 30¢
60	" of tin.....	25%
663	" of uranium (T. D. 4293).	free.
	" vichy (T. D. 2021) see "Mineral water salts:"	

actually *curing fish used for food* ("food-fishes") and cannot be used for curing *porgies*, or *pogie-chum* (a fertilizer), nor in salting *seines* (T.D. 1815, 2323, 2471), nor salting timbers of a ship (T.D. 2778).

6. The person making the withdrawal entry may sell the salt in lots exceeding 120 bushels each to several fishermen for curing fish, upon conforming to regulations (T. D. 6486).

7. When the salt has been lost at sea, or by casualty (e. g. by freshet), before it could be used, the withdrawal bond may be canceled, upon proof of facts (T. D. 9446), but the damage must have been caused by "accidental fire or other casualty" (T. D. 3256).

8. Duties *paid* cannot be *refunded* for salt used in curing fish, but the statute merely allows a *withdrawal in bond* for such use (T. D. 8630).

9. The process of "crushing" the salt while in bond before withdrawal cannot be allowed (T. D. 2209).

10. The salt may be used in any district (T. D. 6152).

11. Oysters are considered as *fish* in the meaning of the law (T. D. 7847), and seal skins are a product of the fisheries (T. D. 1276).

12. General Regulations, 1892, Articles 518-527, 799-802.

Second Proviso—Salt for curing meats:

13. The filing of a preliminary notice of intention to ship meats for drawback is an indispensable prerequisite to the claim for drawback on salt (T. D. 7842).

14. The quantity of salt upon which drawback is claimed must not exceed 20 pounds of salt to 100 pounds of *dry salted meats*, nor 40 pounds of salt to 100 pounds of *pickled-cured meats* (T. D. 5882). *Smoked meats* may be treated as dry salted meats for fixing the maximum allowance of salt (T. D. 6560).

15. Claims for drawback of less amount than \$100 in favor of any one party may be allowed to accumulate to that amount (T. D. 5937).

16. Bills of lading are not required to be filed with preliminary entries of meats, but may be retained until the final entry (T. D. 8471).

17. *Canned meats* are entitled to the privilege subject to the limitations prescribed for dry salted meats (T. D. 6517).

18. Meats of domestic production exported with drawback on salt, if re-imported, may be entered free of duty, upon refunding the amount of drawback (T. D. 6817, with opinion of the U. S. Attorney General). See "United States products returned."

19. The affidavit of an attorney, agent, or managers in lieu of the oath of the proprietor of a packing establishment, will be sufficient for refund of duties on salt used in curing meats (T. D. 10623).

20. General Regulations 1892, articles 790-802. See also T. D. 11775, 12490, 15268, 15343, 15542.

Paragraph Law, 1894.	Rate of Duty.
59 Salves, medicinal.....	25%
Samples, and pattern cards, if of no commercial value*. free.	
638 Sand, crude or manufactured (T. D. 7816; G. A. 2882)....free.	
109½ " magnetic, (T. D. 7126), as iron ore.....per ton.	40¢
Sandal wood, see "Woods."	
Sandarach, gum, see "Drugs."	
Sandstone, see "Stones."	
18 Sanguin, not coal-tar color, but dye stuff (T. D. 9103, G. A. 1221).....	10%
60 Santonate of calcium, containing less than 80% of santonine (T. D. 9935).....	25%
62 Santonine and all salts thereof containing 80% or over of santonine.....	per lb. \$1.00
Sapphires, see "Precious Stones."	
106 Sarcophagus, red granite (T. D. 10).....	30%
" statuary for, see "Art" (G. A. 2016).	
Sardines and sardels, see "Fish."	
Sardinian earth, (T. D. 9770), as ochery earth, see "Paints,"	
Sarsaparilla, see "Drugs."	
Sassafras, bark and root, see "Drugs."	
60 " oil of.....	25%
39 Satin white.....	25%
684 " wood, in log, rough or hewn.....	free.
" " other form, see specific article, under "Woods."	
Satin, cotton, as cotton cloth (T. D. 3889, 6328; G. A. 2434).	

**Samples* having no commercial value and not salable in the condition they are imported, are not regarded as "*merchandise*" and are exempt from duty. The possibility of their becoming salable for some purpose other than their legitimate use as samples (for example samples of cloth being salable as woolen rags,) or the fact that the shippers make a charge for them, does not change their character as samples (T. D. 531, 4828, 9243).

When samples are returned by the appraiser as having a commercial value, and the importer is dissatisfied therewith, his remedy is an application for re-appraisement (G. A. 1915).

Samples, so-called, imported as a means of advertisement, intended to be sold to jobbers or other dealers constitute an article of *merchandise* and are dutiable (T. D. 4828). *Trunks* used by commercial travellers for transportation of samples are exempt from duty (T. D. 7394). *Tin signs*, *Iron show cards* and *Printed blotting pads*, intended to advertise a business or another different article for sale, are not samples, but dutiable as merchandise. A sample may be defined commercially as a specimen of an article intended to sell the goods it represents, and not an ordinary means of advertising another article (T. D. 6141, 10461).

The decisions upon samples and "so-called samples" have been numerous. The following decisions embrace a varied assortment of such articles: T. D. 537, 1385, 2156, 2311, 2383, 2640, 3777, 3930, 4077, 4828, 6132, 7091, 7277, 7466, 8943, 8998, 9069, 9157, 9243, 9416, 9462, 9939, 9990, 10134; G. A. 1246, 1256, 1275, 1294, 1710, 1782.

Paragraph Law, 1894.		Rate of Duty.
Satins—Continued.		
302	" silk.....	45%
	" cut for buttons, see "Button Forms."	
134	Sauce pans, cast iron.....	per lb. 10¢
136	" " " coated, glazed or tinned (T. D. 8527).....	per lb. 2¢
144	" if enameled.....	35%
177	" copper.....	35%
	" tin, see "Tin, manfs. of."	
198	Sauces, all kinds.*.....	30%
198	" Chinese soy (G. A. 561).....	30%
198	" celery (T. D. 6080).....	30%
211	" fish, such as bloater paste, anchovy and shrimp (T. D. 14267, G. A. 2273; T. D. 14906).....	20%
198	" mustard (T. D. 5809, 6280; G. A. 1585).....	30%
609	Sauerkraut.....	free.
610	Sausage skins (T. D. 9377).....	free.
406	Sausages, bologna in cans or otherwise (T. D. 5472, 9406; G. A. 867).....	free.
406	" German (T. D. 2220, 9340).....	free.
225½	" other (G. A. 2430).....	20%
225½	" sausage meat in cans (T. D. 7066).....	20%
§3	Saw dust (T. D. 4899), if not for dyeing or tanning.....	10%
181	" compr'd, wood and glue, articles of (T. D. 7831). 25% " logs, see "Woods." " plates, see "Iron and Steel."	
154	Saws, back.....	25%
154	" circular (G. A. 2883).....	25%
154	" crosscut.....	per linear ft. 6¢
154	" drag.....	per linear ft. 8¢
154	" hand.....	25%
154	" mill.....	per linear ft. 10¢
154	" pit.....	per linear ft. 8¢
154	" all other.....	25%
177	Scales, metal (T. D. 6236, G. A. 1515).....	35%
	Scammony gum, see "Drugs."	
58	" " prepared by distillation (T. D. 6118).... 50 cts. per lb., but not less than 25%	
	Scantling, see Lumber, under the title "Woods."	
311	Scapularies, or religious emblems, printed upon cotton, as printed matter (G. A. 425).....	25%
	" completed, according to material (G. A. 833).	
	Scarfs, see "Neckties" and "Clothing." " for mantels, dutiable according to material (G. A. 2943).	

*Under paragraph 287 Act of October 1, 1890 the Court held that sauces included only vegetable sauces (T. D. 14267, adopting opinion Circuit Court).

Paragraph Law, 1894.		Rate of Duty.
	Scenery, theatrical, see "Theatrical."	
	Schools, articles specially imported for, see "Societies."	
140	Scissors (G. A. 415).....	45%
140	" surgical.....	45%
	Scraps, see the respective material. " or waste, see "Paper Stock" and "Waste."	
177	Scrapers, steel or iron.....	35%
	Screens, carpet, see "Carpet." " bamboo and glass, known as portières, according to material of chief value (G. A. 1006).	
177	" metal.....	35%
	" ornamented with applique work, not embroideries, but dutiable according to material (G. A. 2943).	
310	" paper for.....	20%
	" wood predominating (G. A. 658, 1006, 1010, 1517, 1646 1647, 1901), see "Furniture."	
	" other, according to material of chief value.	
	Screw wire rods, iron or steel, see "Wire rods."	
155	Screws, commonly called wood screws,*	
	more than 2 inches long.....per lb. 3¢	
	over 1 and not over 2 inches.....per lb. 5¢	
	over $\frac{1}{2}$ and not over 1 inch.....per lb. 7¢	
	$\frac{1}{2}$ inch and less.....per lb. 10¢	
177	" bed (T. D. 2465).....	35%
177	" jeweller's (T. D. 7159).....	35%
181	" made of wood.....	25%
	Sculptures, specimens of, for societies, see "Societies." " see "Art."	
177	Scythes.....	35%
§3	Sealing wax.....	20%
34	Seal oil of foreign fisheries.....	25%
568	" " of American fisheries.....	free.
	" skins and articles of, see "Furs," (T. D. 9085).	
	Sea stores, see sections 2795, 2796, 2797, 3111, 3112, 3113, Revised Statutes (<i>supra</i>).	
	Seating, see "Hair Cloth."	
558	Seaweed, crude or unman'd, not otherwise specially provided for.....	free.
	Seeds:	
206½	agricultural seeds, garden seeds, and other seeds, not specially provided for (G. A. 444, 2443).....	10%
470	aromatic, and seeds of morbid growth, not edible, (drugs), <i>crude</i> , not specially provided for (G. A. 1376, 2151).....	free.

*This it appears is a descriptive designation, based upon the objects or uses of the article, and not upon the *material* of which it is composed, no reference to which is made by the statute (T. D. 2465).

Paragraph Law, 1894.		Rate of Duty.
	Seeds—Continued.	
16½	aromatic, <i>not garden</i> , and seeds of morbid growth, not edible, and not specially provided for, advanced in value or condition, by refining or grinding, or by other process of manufacture.....	10%
611	anise.....	free.
206½	balm (G. A. 444).....	10%
206½	beet, except sugar beet (T. D. 6635).....	10%
611	bene, or St. John's bread.....	free.
206½	cabbage (T. D. 6635).....	10%
611	canary.....	free.
611	caraway.....	free.
206½	carrot (T. D. 6635).....	10%
611	cardamom.....	free.
205	castor or castor beans, 50 lbs. to bushel*.....per bus.	25¢
206½	celery (T. D. 1903).....	10%
470	" unfit for planting (G. A. 1375).....	free.
206½	chickory (T. D. 7523).....	10%
611	clover (G. A. 2442, 2443).....	free.
470	colchicum (G. A. 1377).....	free.
470	conium (G. A. 1376).....	free.
611	coriander (T. D. 8559).....	free.
611	cotton.....	free.
611	croton.....	free.
611	cummin (G. A. 1422).....	free
611	fennel.....	free.
611	fenugreek.....	free.
206	flax or linseed (T. D. 6978) 56 lbs. to bushel.....per bus.	20¢
611	flower, all not specially provided for.....	free.
206½	garden, not specially provided for (T. D. 6221, 6227, 6273, 8131; G. A. 444, 594).....	10%
611	grass, all (T. D. 8131, G. A. 444, 2442, 2443, 2566, 2597).....	free.
611	hemp.....	free.
611	horehound.....	free.
206½	jute (G. A. 1629).....	10%
470	larkspur (G. A. 1381).....	free.
206	linseed or flaxseed (T. D. 6978), 56 lbs. to bu.....per bush.	20¢
206½	lettuce (T. D. 6221, 6227).....	10%
207	lupini, as vegetables (G. A. 502).....	10%
611	mangel-wurzel.....	free.
206	maw, moon, or poppy (T. D. 3451, 7828), 56 pounds to bushel.....	per bush. 20¢
206½	melon (T. D. 5897).....	10%
611	millet, as grass seeds.....	free.
§3	" prepared for food (G. A. 2085).....	20%
611	mustard.....	free.
206½	nasturtium (T. D. 6241).....	10%

*An allowance can be made for weight of the pods or tare (T. D. 582). But no allowance for dirt (T. D. 7919).

Paragraph
Law, 1894.

Rate of
Duty.

Seeds.—*Continued.*

206	oil seeds not specially provided for, 56 lbs. to bus.	per bus. 20%
§3	olive, kernels (T. D. 8524).....	20%
206½	onion (T. D. 6635).....	10%
206½	parsley (T. D. 1757).....	10%
206½	parsnip (T. D. 6164).....	10%
611	pea, sweet (T. D. 9231).....	free.
206	poppy, 56 lbs. to bushel (T. D. 3451).....	per bus. 20%
206½	pumpkin.....	10%
206½	quince (T. D. 4385, G. A. 571).....	10%
470	“ non germinating (G. A. 2151).....	free.
611	rape.....	free.
206½	rosemary (G. A. 444).....	10%
470	sabadilla (G. A. 1377).....	free.
206½	spinach (T. D. 6221, 6227).....	10%
470	staphisacre (G. A. 1379).....	free.
611	St. John's bread or bene (T. D. 6874).....	free.
611	sugar beet.....	free.
611	sugar cane or sorghum for seed.....	free.
206½	thyme (G. A. 444).....	10%
611	tropæolum (T. D. 9354).....	free.
206½	turnip (T. D. 6635).....	10%
	Seersucker, cotton, as cotton cloth (G. A. 1657).....	
	Segars, see “Cigars.”	
272	Seines, flax.....	40%
612	Selep or saloup.....	free.
	Seminaries, articles specially imported for, see “Societies.”	
	Seneca root, see “Drugs.”	
	Senegal gum, see “Drugs.”	
	Senna leaves, see “Drugs.”	
465	Sepia, or cuttle fish bone.....	free.
	Serges, see “Woolens,” sub-title dress goods.	
	Sesame or sesamum seed, see “Drugs.”	
568	“ “ “ or bean, oil of.....	free.
181	Sewing machines, if wood chief value.....	25%
150	“ “ needles for (G. A. 2302).....	25%
177	Sextants, metal.....	35%
489	Shaddocks.....	free.
	Shafts, see “Iron or Steel.”	
	Shale, see “Coal.”	
483	Shark skins.....	free.
	Shawl pins, see “Pins.”	
258	Shawls, cotton or cotton chief value, no part wool (G. A. 2847).....	40%
275	“ linen.....	50%
	“ mixed materials, see notes to Section 4, Act of	

Aug. 28, 1894.

Paragraph Law, 1894.		Rate of Duty.
<i>Shawls—Continued.</i>		
301	" silk, or silk chief value, no part wool	50%
	" woolen or worsted, see "Woolens."	
140	Shears, or scissors.....	45%
140	" hedge or garden (T. D. 8587).....	45%
140	" horse (T. D. 3195, 3448, 8178).....	45%
140	" pruning.....	45%
140	" sheep (T. D. 8336).....	45%
140	" tinners (T. D. 8728).....	45%
479	Sheathing felt, adhesive, for vessels (T. D. 9668, 9981, 10460, 11494; G. A. 1102).....	free.
	" metal, see "Metals."	
304	" paper (G. A. 631, 2293).....	10%
313	" " so-called, for lining boxes, &c., (T. D. 10155, 10521).....	20%
Sheep, see "Animals."		
341	" skins, dressed and finished (T. D. 8502, 13393)....	20%
505	" " with wool on.....	free.
59	" wash (T. D. 8182, 8782).....	25%
Sheet metals, see the respective metals.		
277	Sheeting, linen.....	35%
	" cotton, as cotton cloth.	
527	Shellac, gum, crude (T. D. 6381).....	free.
16½	" " bleached (T. D. 11909; G. A. 2945).....	10%
§3	" " ground and mixed with ground turpentine gum (T. D. 9392).....	20%
	" varnish, see "Varnish."	
615	Shell-fish, canned or otherwise, (T. D. 7080, 9645, 10496; G. A. 1072), (see note to Abalone meat).....	free.
354	Shell, all manufactures of, or of which shell is a compo- nent material of chief value, not specially pro- vided for (T. D. 4428; G. A. 424, 1466, 1473, 2247), (see notes to Section 4, Act of Aug. 28, 1894)...	35%
	(articles composed wholly or partly of shell if not found in this "Schedule" under their spe- cific names are classified under this general provision.)	
613	Shells, all kinds, not cut, ground, or otherwise man- ufactured (G. A. 1447).....	free.
354	" partially manufactured (G. A. 2247).....	35%
613	" simply cleaned with acids (T. D. 3843, 8239).....	free.
354	" engraved, cut or ground (T. D. 3813, G. A. 1447)...	35%
§3	" flakes or scales cut from (G. A. April 1, 1895)....	10%
575	" paintings on (G. A. 782).....	free.
613	" tortoise, not cut or ground.....	free.
Shields, see "Dress Shields."		
673	Shingle bolts.....	free.
Shingles, see shingles, under title "Woods."		

Paragraph Law, 1894.	Rate of Duty.
172 Ship's or box chronometers and parts thereof.....	10%
177 Ship logs, taffrail, metal (T. D. 6187, G. A. 925).....	35%
" materials, withdrawn from bond, see Section 7, Act of Aug. 28, 1894.	
" timber, planking and knees, see "Woods."	
" repairs and construction, see "Vessels."	
" iron and steel for, see "Iron and Steel."	
Shirtings, cotton, see "Cotton Cloth" (T. D. 10773, 10777).	
260 " cotton and silk.....	45%
277 " linen.....	35%
302 " silk chief value (G. A. 1046, 2157; T. D. 13418).....	45%
" outing, of wool (G. A. 1511), as wool, manu- factures of, see "Woolens."	
258 Shirt bosoms, cotton, or linen (G. A. 607, 981 but see T. D. March 5, 1895).....	40%
Shirts and drawers combined, as clothing (G. A. 2230).	
258 " cotton, or vegetable fiber, finished or unfinished (G. A. 684, 1033), not knitted.....	40%
262 " same, if knitted.....	50%
258 " jute or other vegetable fiber (other than cotton or linen).....	40%
275 " linen, in whole or in part of.....	50%
301 " silk, or silk chief value (G. A. 2494).....	50%
" wool, worsted or animal hair, knit or not knit, see clothing under "Woolens."	
Shoddy, wholly or part of wool, see "Wool."	
Shoe binding, see "Binding."	
" buttons, see "Buttons."	
177 " fasteners, brass, iron or other metal (T. D. 3667)....	35%
177 " horns, brass or other metals.....	35%
177 " knives.....	35%
" lacings, see "Lacings."	
" lastings, woolen (T. D. 6137), as wool, mans.	
177 " pinchers, metal.....	35%
" thread, see "Thread."	
342 " vamps or uppers of leather.....	20%
148 Shoes, horse, mule, or ox, wrought iron or steel.....	25%
" other, see "Boots, Shoes and Slippers."	
180 Shooks, sugar box, and packing box, wood, not spe- cially provided for (T. D. 2226, 3817, 9177; G. A. 296, 1087).....	20%
" other, see "Staves."	
" returned as barrels or boxes, see "United States products returned."	
167 Shot, lead.....	per lb. 1 $\frac{1}{2}$ %
134 " cast iron (T. D. 6001).....	per lb. 1 $\frac{1}{2}$ %
353 " bags and belts, leather.....	30%
177 " pouches, leather and metal, if metal chief value..	35%

Paragraph Law, 1894.		Rate of Duty.
177 Shovels, wood and metal, if metal chief value.....		35%
177 " and tongs, metal (T. D. 8162).....		35%
181 " of wood.....		25%
Show cards, see "Samples."		
" " lithographed, see "Lithographs."		
177 " " iron (T. D. 6141, 9812) if not lithographed..	35%	
181 " " printed, framed, wood chief value (T. D. 6523, G. A. 2524).....	25%	
311 " " " not framed.....	25%	
" cases (T. D. 6086), dutiable according to material of chief value.		
615 Shrimps and other shell fish, canned or otherwise, (T. D. 7080, 9645, 10496; G. A. 1072), (see note to abalone meat).....		free.
211 Shrimp sauce or paste (T. D. 14267, G. A. 2273).	20%	
Shrubs (drugs), see "Drugs."		
" nursery stock, see "Plants."		
385 " for Agricultural Department or U. S. Botanical Garden		free.
181 Shuttle cocks and battledores, wood chief value (T. D. 2842)		25%
321 same, if toys		25%
177 Sickles, iron or steel (T. D. 7818).....		35%
139 Side-arms (T. D. 2881, 6350).....		35%
Sienna and sienna earths, see "Paints."		
Sieves, iron and wood, if metal chief value, see "Wire."		
181 " wood and hair, wood chief value.....		25%
" wood and hair, hair chief value (G. A. 1497) as wool, manfs of, see "Woolens."		
Silesias, cotton, as cotton cloth,		
68 Silicate of soda, or other alkaline silicate (T. D. 4710, 8781).....	per lb.	36%
48 " soluble (T. D. 3644).....		25%
298 Silk, partially manufactured from cocoons, or from waste silk, and not further advanced or manu- factured than carded or combed silk.....		20%
302 " all manufactures of silk, or of which silk is the component material of chief value, including those having India rubber as a component material, not specially provided for, (see notes to Section 4, Act of Aug. 28, 1894) (G. A. 598, 2157)		45%
(articles composed wholly or partly of silk if not found in this "Schedule" under their specific names are classified under this general pro- vision.)		
302 " bags.....		45%
301 " beaded goods, not specially provided for (G. A. April 22, 1895).....		50%

Paragraph Law, 1894.		Rate of Duty.
Silk— <i>Continued.</i>		
300 " beltings, elastic or non-elastic (G. A. 1520).....	45%	
301 " belts (G. A. 1781),.....	50%	
300 " bindings, elastic or non-elastic (G. A. 156).....	45%	
300 " braids, elastic or non-elastic (T. D. 6650, G. A. 1745, 2138, 2287).....	45%	
300 " braces, elastic or non.elastic.....	45%	
300 " bolting cloths, see "Bolting Cloths."		
301 " bonnets (G. A. 2224).....	50%	
300 " buttons and ornaments (T. D. 6031, G. A. 201, 2135) ..	45%	
301 " button cloth, see "Button forms."		
301 " caps (T. D. 6044).....	50%	
302 " card cases.....	45%	
299 " chenille.....	\$1.50 per lb. but not less than 50%	
301 " cloaks.....	50%	
301 " clothing (G. A. 288, 592, 1056, 1227, 1781, 2029, 2144, 2494, 2564).....	50%	
617 " cocoons.....	free.	
300 " cords and tassels, elastic or non-elastic (G. A. 1745).....	45%	
298 " cordonette (G. A. 1468).....	30%	
301 " corsets (G. A. 1637).....	50%	
302 " crape (T. D. 3630, G. A. 2436).....	45%	
302 " curtains, see "Curtains."		
302 " dress and piece silk, if not embroidered.....	45%	
301 " drawers (G. A. 2494).....	50%	
301 " edgings, as lace (G. A. 2840).....	50%	
301 " embroideries, including articles or fabrics em- broidered by hand or machinery (G. A. 251, 598, 1117, 1647, 2436, 2486).....	50%	
330 " fans.....	40%	
302 " flock or dust (G. A. 1011).....	45%	
298 " floss (T. D. 6127, 6305).....	30%	
300 " fringes, elastic or non-elastic, (see silk beaded goods).....	45%	
300 " galloons, elastic or non-elastic, (see silk beaded goods).....	45%	
301 " garters.....	50%	
301 " gimp, beaded (G. A. April 22, 1895).....	50%	
302 " girdles (G. A. 1160).....	45%	
301 " gloves (G. A. 2144).....	50%	
300 " gorings, elastic or non-elastic.....	45%	
302 " guards for watches and eye glasses (T. D. 8837)...	45%	
301 " handkerchiefs (G. A. 1437).....	50%	
301 " hats and hoods (T. D. 340, 440, 1012).....	50%	
302 " insertings (G. A. 2723, 2840, 3009).....	45%	
301 " laces and lace articles (see note to laces) (G. A. 660, 1219, 1307, 2386).....	50%	

Paragraph Law, 1894.		Rate of Duty.
Silk— <i>Continued.</i>		
	“ mixed with other materials, (see notes to Sec. 4, Act of Aug. 28, 1894.)	
301	“ muffs (G. A. 340).....	50%
301	“ muslins, embroidered.....	50%
302	“ (G. A. 598).....	45%
301	“ neckties.....	50%
301	“ nets for head (T. D. 2337).....	50%
301	“ netting.....	50%
617	“ noils.....	free.
300	“ ornaments and buttons (T. D. 6031; G. A. 201, 2135).....	45%
302	“ oil cloth.....	45%
	“ paintings on silk, see “Art.”	
360	“ parasols.....	45%
	“ plush, see “Plushes.”	
616	“ raw, or as reeled from the cocoon, but not doubled, twisted nor advanced in manufacture in any way. free.	
302	“ reps.....	45%
	“ ribbons, see “Ribbons.”	
301	“ rufflings and ruchings.....	50%
302	“ sachets (T. D. 9533).....	45%
301	“ scarfs and ties (G. A. 465, 592, 1227, 2029).....	50%
302	“ scraps (T. D. 3311).....	45%
298	“ sewing silk (T. D. 3900, 3798, 6127; G. A. 1468).....	30%
301	“ shawls.....	50%
301	“ shirts.....	50%
301	“ shoes and slippers (G. A. 288).....	50%
298	“ spun, in skeins, cops, warps or on beams (T. D. 6109, 2050; G. A. 2145).....	30%
260	“ sleeve linings, (silk and cotton).....	45%
	“ stockings for dolls, as toys, (T. D. 5967).	
301	“ stockings (T. D. 8706, G. A. 2144).....	50%
300	“ suspenders, elastic or non-elastic.....	45%
326½	“ strings, for musical instruments (G. A. 1655).....	25%
300	“ tassels and cords, elastic or non-elastic.....	45%
298	“ threads or yarns, of every description, (T. D. 6127, 6305).....	30%
298	“ thrown, not more advanced than singles, tram or organzine (T. D. 4047, G. A. 1465).....	30%
301	“ trimmings, beaded.....	50%
	“ other, see specific article.	
298	“ twist.....	30%
360	“ umbrellas.....	45%
301	“ veils (G. A. 1056, 2969).....	50%
301	“ in the piece, (G. A. 2086, 2436, 2967, 2969).....	50%
301	“ veiling.....	50%
299	“ velvet.....	\$1.50 per lb. but not less than 50%
301	“ vests.....	50%
302	“ vesting.....	45%

Paragraph Law, 1894.		Rate of Duty.
Silk— <i>Continued.</i>		
298 " warps (T. D. 6109, G. A. 2153).....	30%	
300 " webbing, (G. A. 258, 1223, 1745), elastic or non- elastic.....	45%	
617 " waste (T. D. 3752).....	free.	
618 " worms' eggs.....	free.	
298 " yarns or threads of every description (T. D. 6127, 6305).....	30%	
177 Silver, articles, manufactures, or wares, not specially provided for, composed wholly or in part of silver, whether partly or wholly manufactured (see notes to Section 4, Act of Aug. 28, 1894).....	35%	
(articles composed wholly or partly of silver if not found in this "Schedule" under their specific names are classified under this general pro- vision.)		
423 " bullion (T. D. 8619, 7996; G. A. 913).....	free.	
449 " coins (T. D. 11907, 14575).....	free.	
" German, see "German silver."		
164 " leaf.....	30%	
" medals, see "Medals."		
60 " nitrate of.....	25%	
423 " old, as bullion (T. D. 8619).....	free.	
" ore, see "Ores."		
177 " plate and plated wares.....	35%	
164 " powder, of pure silver (G. A. 2885).....	30%	
61 " for the hair, toilet (T. D. 6113).....	40%	
644 " sweepings.....	free.	
" thread, see "Bullions."		
362 " waste, photographers' (T. D. 6058).....	10%	
Similitude, classification by, see Section 4, Act Aug. 28, 1894.		
506 Sinews, for glue stock	free.	
314 Sink brushes (T. D. 8999).....	35%	
§3 Sirup, maple (G. A. 828).....	20%	
Sirups, medicinal, see "Preparations." " fruit, see "Fruit Juice." " of cane or of beet juice, see "Sugars."		
497 Sisal grass (T. D. 8912).....	free.	
" manufactures of, see the specific article, also "Grass."		
44 Size, gold or Japan (T. D. 9223).....	25%	
19 Sizing, bone (G. A. 349) as glue.....	25%	
§3 " horn pith (T. D. 4750).....	20%	
177 Skates.....	35%	
Skeletons, see "Anatomy."		
Skelp, iron or steel, see "Iron or Steel."		
575 Sketches, original.....	free.	

Paragraph Law, 1894.		Rate of Duty.
505	Skins and hides, raw or uncured, whether dry, salted or pickled (T. D. 3720, G. A. 2111).	free.
341	" all (finished, G. A. 806) not specially enumerated or provided for (T. D. 5705, 9918; G. A. 2111, 2180).	20%
505	" asses, raw or unmanufactured.	free.
	" dressed and finished, see "Leather."	
341	" basil (skins for morocco) tanned but unfinished (T. D. 7862).	10%
	" bear and buffalo, as fur skins.	
400	" bird, prepared for preservation, but not further advanced in manufacture (G. A. 315, 1428, 1470).	free.
328	" " with feathers on, dyed (G. A. 1019).	35%
	" when for millinery purposes, see "Feathers."	
505	" calf, dried, salted or pickled.	free.
341	" " tanned or tanned and dressed (T. D. 5635, G. A. 1743).	20%
341	" for bookbinders, dressed and finished.	20%
341	" japanned or patent leather (G. A. 2179).	20%
	" chamois, see "Chamois skins."	
493	" coney, plucked (G. A. 396, T. D. 10854, 14768).	free.
483	" fish.	free.
	" fox, as fur skins (T. D. 437).	
	" fur, see "Fur skins."	
505	" goat, raw*.	free.
	" " angora, with the wool, as fur skins (G. A. 2880).	
505	" " without wool.	free.
341	" dressed and finished (T. D. 5705).	20%
341	" for morocco, tanned but unfinished (G. A. 992).	10%
	" Chinese, as fur skins (T. D. 4685).	
498	" gold beaters and molds (T. D. 352).	free.
	" goose, with down on, plucked of feathers and tewed, as fur skins (T. D. 4974, G. A. 1434).	
341	" japanned.	20%
341	" kangaroo, without the fur, dressed and finished..	20%
	" " with fur on, as fur skins (T. D. 3640).	
341	" kid, dressed and finished.	20%
341	" lamb, dressed and finished ..	20%
493	" " with fur on, as fur skins (T. D. 4185; G. A. 2907).	free.
	" leopard, as fur skins (G. A. 348).	

*Goat skins loosely stitched together, and susceptible of being taken apart and used as rugs, dutiable as fur skins dressed (T. D. 7046, G. A. 1536).

Paragraph Law, 1894.		Rate of Duty.
<i>Skins.—Continued.</i>		
341	" morocco, finished.....	20%
341	" for morocco, tanned, but unfinished (T. D. 3671, 7862; G. A. 992).....	10%
	" rabbit, as fur skins, (T. D. 6394).	
	" sable, as fur skins (T. D. 1489).	
610	" sausage (T. D. 9377).....	free.
	" scraps of, see "Waste."	
	" seal, see "Fur skins."	
483	" shark.....	free.
505	" sheep, with wool on.....	free.
341	" " dressed and finished (T. D. 8502, 13393)....	20%
	" swan, plucked of feathers and tawed but down re- maining (G. A. 1434), as fur skins.	
	" tigers, as fur skins (G. A. 348).	
	" wolf, as fur skins (G. A. 1857).	
Skirting, cotton, hemmed (T. D. 8297), as cotton cloth.		
Slabs, see respective materials.		
108	Slate chimney pieces.....	20%
108	" mantels.....	20%
357	" pencils, not covered with wood.....	30%
357	" " covered with wood	50%
108	" shaped for filling wood pencils (G. A. 587).....	20%
108	" slabs for tables.....	20%
108	" all manufactures of, not specially provided for....	20%
556	" as taken from the quarry.....	free.
Slates, drawing, ground glass and wood (T. D. 9002, G. A. 1618, 2572), as toys.		
177	" iron, coated with mineral (T. D. Jan'y 9, 1860)....	35%
313	" pocket (T. D. 9878), paper chief value.....	20%
84	" porcelain, plain (T. D. 618).....	30%
85	" " decorated..	35%
108	" of slate.....	20%
109	" roofing (T. D. 2396)	20%
Slaths, as pickets (T. D. 2045), see palings under title "Woods."		
129	Sledges, iron or steel	per lb. 1½#
Sleeve linings, see "Linings."		
Sleighs, according to material of chief value.		
Slipper patterns, see "Patterns."		
Slippers, see "Boots and Shoes."		
48	Smalts.....	25%
Smelting and refining ores and metals in bond, see Sec. 21, Act of Aug. 28, 1894.		
Smelts, see "Fish."		

Paragraph Law, 1894.		Rate of Duty.
	Smokers' articles, viz:	
359	pipes, pipe bowls, of all materials, and all smokers' articles whatsoever, not specially provided for (G. A. 821, 2249, 2467)*.....	50%
359	pipes, common, of clay (including clay pipe bowls, (G. A. 2205), valued at not more than 50 cents per gross).....	10%
352	pipes, screws for, bone (T. D. 4925).....	25%
359	" French glazed clay (G. A. 320, 1159, 2046).....	50%
	ash receivers, not smokers' articles, but dutiable according to material of chief value (T. D. 7328).....	
359	canes containing pipe (T. D. 3692).....	50%
359	cigarette paper, in all forms (G. A. 400, 2404).....	50%
359	" books and book covers.....	50%
359	cigar cutters, carried on the person (G. A. 1405, 2587).....	50%
359	" lighters, mechanical (T. D. 3067, G. A. 821).....	50%
359	" cases pocket (T. D. 2667, G. A. 842, 1234).....	50%
359	pipe cases (T. D. 6040, G. A. 993, 2555).....	50%
359	pouches, for smoking or chewing tobacco (T. D. 7084, G. A. 2009).....	50%
620	Snails.....	free.
	Snake root (drug), see "Drugs."	
187	Snuff and snuff flour, manufactured of tobacco, ground, dry, or damp, and pickled, scented, or otherwise, of all descriptions, † 50 cts. per lb. and int. rev. tax, 6 cts. per lb., Sec. 30, Act of Oct. 1, 1890.	
63	Soap, castile (T. D. 9305, G. A. 245, 1358, 1832).....	20%
63	" fancy, perfumed, and all descriptions of toilet soap (T. D. 9474, 9891; G. A. 2034, 2056, 2616).....	35%
63	" laundry, slightly scented (T. D. 2982).....	10%
63	" medicinal or medicated.....	35%
63	" shaving.....	35%
63	" all other not specially provided for.....	10%
	" stock, see "Grease."	
556	Soapstone (T. D. 6559).....	free.

*Wax matches in small tin boxes (T. D. 2289); magic cigar stand (T. D. 2746), and earthenware match safe (having a small receptacle which, although adapted to the use of holding tapers or cigars, may also be used for holding small miscellaneous articles), cannot be regarded as strictly "smokers' articles," but dutiable according to material (T. D. 2395, 8516).

Smokers' tables (T. D. 4559), cigar cabinets (G. A. 994) cigarette machinery (G. A. 1972) and snuff boxes (G. A. 2810) are not classified as "smokers' articles."

†As to how snuff and snuff flour shall be packed, see section 3368, Revised Statutes (*supra*).

Paragraph
Law, 1894.

Rate of
Duty.

Societies :

- 413 books, maps, music, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or established for educational, philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, subject to such regulations as the Secretary of the Treasury shall prescribe*.....free.
- 585 philosophical and scientific apparatus, utensils, instruments and preparations, including bottles and boxes containing the same; statuary, cast of marble, bronze, alabaster, or plaster of Paris; paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or for encouragement of the fine arts, and not intended for sale†free.

NOTES TO PARAGRAPH 413.

*1. The paragraph is construed to mean two copies of each publication contained in the invoice, that is, if an invoice of books, comprising twenty distinct and different publications is imported, two copies of each are to be admitted free (T. D. 1206, 9748).

2. A *public library* with several *branches* under one management is regarded as only a single institution in the application of this paragraph (T. D. 2567).

3. If books, entered free under this paragraph, are sold at any time thereafter, the duty becomes payable (T. D. 4663).

4. Books purchased *in bond* by institutions from a regular importer and dealer are not exempted from duty (T. D. 1712. see also note 2 to paragraph 585, page 518).

5. Court libraries (T. D. 8558) and reading clubs (T. D. 2611), are included, but hospitals are not (T. D. 2034).

6. Books imported by individuals for use of private schools are not free (T. D. 7060, 10051). Maps for use in an established kindergarten school were admitted free (T. D. 2076).

7. Books and pamphlets for a religious society were admitted free (T. D. 2354). *Tracts* for distribution at a religious meeting not free (T. D. 2686). Books for use of *Sunday School* free, but not free if for distribution to the scholars or if to become the property of the instructors (T. D. 38, 283). Books for beneficial societies not free (T. D. 2355, 2818, see notes 2 and 3 to paragraph 603, page 520).

8. Hymn books, psalm books, and other musical works, are free under provisions of this paragraph (T. D. 3154, G. A. 1043).

9. A portfolio of unbound plates imported by a library intended to be bound into a volume admitted free (T. D. 2549).

10. The oaths provided for may be administered by Notaries Public (T. D. 12060). Oath of clerk of agent for colleges and libraries may be accepted in absence of his principal (T. D. 11147). Articles mentioned in this paragraph can be imported by mail (T. D. 11936). See section 4 of the Act of June 10, 1890, *supra*.

NOTES TO PARAGRAPH 585.

†1. The law is intended to insure exclusively to the benefit of the

Paragraph
Law, 1894.

Rate of
Duty.

Societies.—*Continued.*

NOTES TO PARAGRAPH 585—*Continued.*

institution for which the articles are imported, and the ownership thereof must be vested in the institution as such, and must not be the private property of a professor, although intended for use in connection with the institution. If the articles are subsequently distributed or sold, even to the students, they become liable to seizure and forfeiture (T. D. 2256, 3186).

2. Importers cannot furnish goods from their stock to an institution by way of sale or loan, and afterwards import an identical lot of goods duty free in exchange therefor. They cannot sell to an institution a shipment *in transit* and enter such goods duty free (T. D. 8034, 9342, 15569). See section 2864, Revised Statutes (*supra*).

3. The United States Supreme Court (in the case of Robertson *vs.* Oelschaeger, 137 U. S. 436 cited, in T. D. 10063) said "philosophical apparatus and instruments are such as are more commonly used for the purpose of making observations and discoveries in nature, and experiments for developing and exhibiting natural forces, and the conditions under which they can be called into activity; whilst implements for *mechanical or professional use in the arts* are such as are more usually employed in the trades and professions for forming the operations incidental thereto," and that, "while there is undoubtedly a clear distinction between *mechanical implements* and *philosophical instruments or apparatus* * * * it is somewhat difficult in practice to draw the line of distinction between the two classes, inasmuch as many instruments originally used only for the purpose of observation and experiment have since come to be used, partially or wholly, as implements in the arts; and, on the other hand, many implements merely mechanical are constantly used as aids in carrying on observations and experiments of a philosophical character."

The Court decided the following articles to be philosophical apparatus or instruments: Anemometers; Barometers, aneroid; Field or Marine Glasses; Grenet Electric Batteries; Galvanometers; Geissler tubes; Hygrometers; Hydrometers; Inductive Ruhmkorff coils; Large compound microscopes; Radiometers; Stereopticons or magic Lanterns with accompanying slides; Telescopes, Astronomical, and single barrel and small; Reflecting mirrors, used in old telescopes; Thermometers, maximum and minimum, for recording temperatures; Laboratory thermometers, unmounted.

The following were decided by the Court *not* to be Philosophical apparatus or instruments: Alcholometers; Pocket Batteries; Ruhmkorff coil for physicians; small pocket compasses; Dentists' specula; Graphoscopes; Jewellers' magnifying glasses; Opera glasses; Ophthalmoscopes; Oculists' outfit of lenses, &c.; Lenses for telescopes, opera glasses, spectacles and trial boxes; Thermometers mounted on glass or wood; Thermometers, minimum, for testing alcohol; Small Thermometers for ornaments; Dairy thermometers and hydrometers combined; clinical and pocket thermometers; Urinometers.

4. In construing this paragraph the Department holds that the words "*philosophical*" and "*scientific*" do not differ materially in the signification (T. D. 10334, G. A. 2395, 2540, 1978, 1293).

5. Instruments for the demonstration of optical delusions, color contrasts, refraction, absorption of heat, spectra, magnetic curves,

Paragraph
Law, 1894.

Rate of
Duty.

Societies—*Continued.*

NOTES TO PARAGRAPH 585—*Continued.*

and other physical phenomena are classed as philosophical instruments. Voltameters, electroscopes and galvanoscopes might, perhaps, be excluded, if designed for industrial or practical uses, as, for instance, in the telegraph business (T. D. 6811),

6. The *Department* has decided the following articles to be entitled to free entry under this paragraph when imported by or for the proper institutions: *Magic lantern with slides* for a church (T. D. 10619), for a college (T. D. 4515). *Photographic lantern slides* for society of amateur photographers (T. D. 10440). *Certain thermometers*, graduated in millimeters used only in philosophical research, etc. (T. D. 6772). *Crystal weights* for educational institution for scientific experiments (T. D. 7498). Materials for use in an established kindergarten school (T. D. 2076). *Blow pipes* (T. D. 8605). A *lapidary's machine* for use in the study of geology and lithology (T. D. 8718). *Chemical preparations* for use in a college laboratory (T. D. 2802). Scientific instruments for use in a certain dispensary (T. D. 2831). *Surgical instruments* and apparatus for a hospital for educational purposes, but with no regular medical school attached (T. D. 9610). *Microscopic cover glasses*, for slides for microscopes (T. D. 9736). *Glass bottles* made purposely for a university, marked with the nomenclature of a certain society (T. D. 6939). *Absolute alcohol* (T. D. 14261). Certain balances and weights for scientific purposes (G. A. 2173). Paintings on copper plates (G. A. 2193). Model of ice machine (G. A. 2447). Prepared filtering paper (G. A. 2465).

The Department decided the following articles *not entitled to free entry*: So-called "college instruments," such as rosaries, small figures of metal, medallions of brass, crosses of silver, etc. (T. D. 9398). Cotton cloth for making hospital bandages (T. D. 9971, G. A. 493). Piano, although for an educational institution, not a "philosophical or scientific instrument" (T. D. 10334). Musical instruments (T. D. 8571, 9414). Barometers and thermometers, see note 3. *Parts* of philosophical or scientific apparatus (G. A. 1283). Dynamo used for illuminating as well as educational (G. A. 1978, affirmed by C. C. A. 57, Fed. Rep. 190). Tiles for chemical laboratory (G. A. 1258). Pocket or other compasses (T. D. 8853, G. A. 802). Air meters (T. D. 8775); Alcohol, (T. D. 10359.) see "absolute alcohol" (*supra*). Graphoscopes, stereoscopes, objectives (G. A. 52); drawing instruments, marine perspectives, storm glasses, reading glasses (G. A. 136); small microscopes (G. A. 802); ordinary filtering paper (G. A. 1096); instruments used by surgeons, physicians, surveyors and navigators in the practice of their profession and callings (G. A. 2395). A plain wax figure as statue (T. D. 11175). A cabinet of wood (G. A. 997). Tate arithometer (T. D. 14970). Electric storage batteries (G. A. 2813).

7. Museums and institutions operated for individual profit are not entitled to the privilege of this paragraph (T. D. 6945, 9009, 7792; G. A. 1161, 1950, 2162; see also notes 2 and 7 to par. 603, pages 520 and 521).

8. *Engravings* are not classed under "paintings, drawings or etchings," and are not free (T. D. 6102, G. A. 732).

9. Figures which are not statuary, but if classed as "casts of marble, bronze, alabaster, or plaster of Paris", or assimilate thereto in material, quality or texture (for example figures cast or molded from a mineral substance and decorated), if specially imported are free (T. D. 7274).

10. Frames on the paintings may also be admitted free, pro-

Paragraph Law, 1894.		Rate of Duty.
603	Societies.— <i>Continued.</i> regalia and gems, statues, statuary, and specimens or casts of sculpture where specially imported in good faith for the use of any society incorporated or established solely for educational, philosophical, literary, or religious purposes, or for the encouragement of fine arts, or for the use or by the order of any college, academy, school, seminary of learning, or public library in the United States; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems, as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.*.....	free.

NOTES TO PARAGRAPH 585—*Continued.*

vided such frames are the usual and ordinary frames necessary for the preservation of the painting (T. D. 8589), and the arrival of the frame at a different time, through accident or mistake, does not destroy the unity of the importation (G. A. 963).

11. *The Bond* required under the provisions of paragraph 688, is not required here (T. D. 8833).

12. Colored plaster casts, saturated with oil to give the plaster the appearance of composition, representing in high relief a series of scenes connected with the crucifixion, held to be free of duty when specially imported as above (T. D. 5303).

13. *Statuary.* Under the Act of October 1, 1890, it was ruled that the restrictive definition in regard to statuary in paragraph 465 (now paragraph 575) did not apply to statuary provided for in paragraph 677 (now paragraph 585) (T. D. 11747, G. A. 589, 798, 1068, 2921, T. D. 13930 and April 18, 1895.)

14. Painted or stained glass windows are not paintings (see par. 575 and T. D. 13469), but when specially imported for presentation are free (par. 686).

15. For definition of Paintings see "Art."

NOTES TO PARAGRAPH 603.

*1. As far back as the year 1864, (see T. D. 2956), the Treasury Department defined the term regalia substantially as now given in this paragraph. Most of the decisions heretofore have been upon articles of "*so-called regalia*," which are now clearly excluded from the paragraph by the definition therein given. Nevertheless some examples under former decisions are given in note 9 (*post*).

2. It has been the uniform practice of the Department to refuse free entry of articles for societies which are not clearly societies incorporated or established for the purposes specified in the act, and therefore numerous applications for *insane asylums, hospitals, masonic and benevolent societies* have been refused (T. D. 3038, 10845), hence *benevolent societies* or societies instituted for *social and beneficial purposes* are excluded (T. D. 7956, 8043; G. A. 2395).

3. A society incorporated for "relieving its sick members, the interment of its deceased members, the care of the widows and

Paragraph
Law, 1894.

Rate of
Duty.

Societies—Continued.

NOTES TO PARAGRAPH 603—Continued.

orphans of deceased members, the *moral tuition* of its members, and the *propagation of general intelligence*, unity, friendship, and brotherly love among its members," was held to be entitled to the benefits conferred by this paragraph (T. D. 8765).

4. The following cannot be classified as statuary or specimens of sculpture—church altars and their accompaniments, carved wood figures (not statues) for altars, carved eagle for a memorial lectern, an ornamental marble altar, a baptismal font of carved stone and marble, marble altar with statuary carved upon it, brass figure of an angel with reading desk attached, etc. (T. D. 808, 6032), nor a sacred image of wax and drapery (T. D. 9974). See note 13 page 520.

5. The articles must be for the institution or for its use, and the right of property or of possession must be in the institution. If they are the individual property of the priest, or officers, they are not entitled to free entry (T. D. 3859).

6. Materials for the manufacture of *Regalia*, and articles which require some additions or further manufacture to make them appropriate for use as regalia, are not entitled to free entry as regalia (T. D. 2180, 2939, 7357, 7649, 8765, 10685).

7. The "societies or institutions" herein specified include Churches (T. D. 10619), Colleges (T. D. 4515), Society of Amateur Photographers (T. D. 10440), Regularly Established Kindergarten School (T. D. 2076), Dispensary or Hospital for educational purposes with regular school (T. D. 2831, 9610), Order of Sisters of Charity (T. D. 2617). *Do not include*—Opera Houses (T. D. 7792), Benevolent Societies (G. A. 1161), Private Academies by whatever name known (G. A. 2156, 2162).

8. *Emblematic banners* for churches to be used in ceremonial processions and otherwise in worship in the church, are free as regalia (T. D. 7343). "Banners" are the only apparent exception under the definition of regalia as adopted by the Department under former acts (T. D. 2956).

9. *Examples of articles held to be Regalia:* Candle-sticks for use in religious processions (T. D. 7712). Communion service, and leather case for same (T. D. 8049). Receptacles for oil for use in religious services (*id*). Military uniforms, swords, hats and caps for a certain beneficial society (T. D. 8765, see note 3, *supra*). Cinctures and side Rosaries used by worshippers (T. D. 2617, 8920). Silver crosses worn on the person in a convent (T. D. 9651). Covers for parchment rolls of old testament (T. D. 6855). Cassocks worn exclusively in church services (T. D. 7135). Monstrance (T. D. 3745). Pocket communion service (T. D. 7106). Alms basin (T. D. 6849). Funeral palls (T. D. 2230). Ostensorium (G. A. 958). Wooden cross intended to be carried in the hand during religious ceremonies (G. A. 1277).

Examples of articles held not to be Regalia: Wax lay figures (T. D. 2956). Street walking coats for clergymen (T. D. 2791). Articles capable of uses as *fixtures* (T. D. 2005). Ceremonial and sanctuary lamps to remain in position on the altar (T. D. 2290, 4312; G. A. 1277). Masquerade costumes for societies (T. D. 3038). Cords and tassels for trimming the altar (T. D. 525). Brass lectern (T. D. 1826, 7229; G. A. 1282). Altars and altar vases (T. D. 1867, 2649, 2805, 8049). Chandeliers and candelabrum (T. D. 7712, 8514). *Materials for regalia* (7649, 8765, 10685, see note 6, *supra*). Chinese joss (T. D. 8133, G. A. 1265). Chinese Dragon and prop-

Paragraph
Law, 1894.

Rate of
Duty.

Societies.—*Continued.*

	works of art, and stained or painted window glass, or stained or painted glass windows, imported expressly for presentation to corporations or societies, see “Art.”	
	articles for permanent exhibition imported by societies, see “Art.”	
	articles imported by societies for the erection of public monuments, see “Art.”	
	paintings, statuary and photographic pictures imported by societies for temporary exhibition, see “Art.”	
535	life boats and life saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life.....	free.

Socks, as stockings.

Soda:

60	acetate of, crude or refined (T. D. 444).....	25%
60	arseniate.....	25%
67	ash (also see Kelp) (T. D. 9326, G. A. 1214)....per lb.	4¢
64	bi-carbonate of.....	per lb. 3¢
66	bichromate of.....	25%
10	borate of.....	per lb. 2¢
60	carbonate of, purified.....	25%
	“ impure, see sal soda and soda ash,	,
60	caustic, with lime (T. D. 9126, 9207)	25%
65	“ or hydrate of (T. D. 4066, 4118).....per lb.	3¢
621	chlorate of.....	free.
66	chromate of.....	25%
60	citrate of.....	25%
67	crystals, or sal soda (G. A. 1347, 1862).....per lb.	4¢
65	hydrate of, or caustic (T. D. 4066, 4118).....per lb.	4¢
60	hyposulphite of, and hyposulphite of (G. A. 2887)....	25%
60	lime (T. D. 9207).....	25%
443	naphionate of (G. A. 776, T. D. 13410, G. A. 1851)....	free.
443	naphthol (G. A. 1038, T. D. 10530).....	free.
621	nitrate of, or cubic nitrate (T. D. 9457).....	free.
60	nitrite (G. A. 733).....	25%
26	oleate of.....	30¢
60	phosphate of.....	25%
60	prussiate of, yellow (T. D. 11298, G. A. 637).....	25%
67	sal, or soda crystals (G. A. 1347, 1862)....per lb.	4¢
60	salts of, not specially provided for.....	25%
59	salicylate of (T. D. 4809).....	25%

NOTES TO PARAGRAPH 603—*Continued.*

erties (T. D. 8548). Woven crosses for chasubles (T. D. 9664). Costumes for mardi gras (T. D. 9551). Pulpit desk (T. D. 7229). Antependia (T. D. 6984). Masks, draperies, etc. for street processions and exhibitions of a school of art and design (T. D. 2677, G. A. 2366). Missal stand (G. A. 958). Candelabra (G. A. 959).

Paragraph Law, 1894.		Rate of Duty.
Soda.— <i>Continued.</i>		
68	silicate of, or other alkaline silicate (T. D. 4710, 8781).....	per lb. 3½%
60	stannate of (T. D. 1584).....	25%
622	sulphate of, or salt cake, or niter cake (T. D. 2370, G. A. 1292).....	free.
64	super carbonate of.....	per lb. ½%
75	tartrate of, or Rochelle salts.....	per lb. 2%
663	uranate of (T. D. 4293).....	free.
68	wasser glass, or silicate of soda (T. D. 4710).....	per lb. 3½%
555	water, and all similar waters.....	free.
645	Sod oil (G. A. 595).....	free.
623	Sodium.....	free.
443	" benzoate, artificial (G. A. 2870).....	free.
59	" medicinal (G. A. 2348).....	25%
67	" carbonate or soda crystals (G. A. 1347, 1862),	per lb. ½%
59	" salicylate of (T. D. 3395, G. A. 2329).....	25%
60	" sulphide of, crude (T. D. 6188).....	25%
26	Soluble oil, or alizarine assistant, (G. A. 1320).....	30%
611	Sorghum or sugar cane for seed.....	free.
	Sounds of fish, see "Bladders."	
198	Soy or sauce (G. A. 561).....	30%
	Souvenirs, see "Antiquities."	
177	Spades, iron or steel.....	35%
192	Spaghetti or macaroni.....	20%
177	Spangles, metal, if not fitters (T. D. 2151, 7287).....	35%
48	Spanish brown.....	25%
	" flies (cantharides), see "Drugs."	
558	" grass or esparto, crude.....	free.
489	" limes or mamón cillo (T. D. 8595).....	free.
556	Spar, (see "Feldspar").....	free.
351	" ornaments and statuary.....	25%
351	" all manufactures of, or of which spar is component material of chief value, not specially provided for (see notes to Section 4, Act of Aug. 28, 1894), (G. A. 1155).....	25%
	(articles composed wholly or partly of spar, if not found in this "Schedule" under their specific names, are classified under this general provision.)	
	" timber, see "Woods."	
624	Sparterre, suitable for making or ornamenting hats (G. A. 796).....	free.
352	" for making baskets (G. A. 1295).....	25%
	Spatulas, or palette knives, see "Knives."	

Paragraph Law, 1894.		Rate of Duty.
	Specimens of anatomical preparations, see "Anatomy."	
	" of sculpture for societies, see "Societies."	
625	" of natural history, botany, and mineralogy, when imported for cabinets or as objects of science, and not for sale* (T. D. 7848, 10446; G. A. 855, T. D. 14007).....	free.
	same, if models or imitations of, dutiable according to material of chief value (T. D. 1767).	
98	Spectacles, eyeglasses and goggles, and frames for (G. A. 2036).....	40%
177	same, parts of frames for (G. A. 657)..... same, cases for, dutiable according to the material. same, lenses for, see "Lenses" and "Glass Disks."	35%
	Spelter, see "Zinc."	
	Spermaceti oil, see "Oils."	
235	Spices, ground or powdered, not specially provided for (T. D. 5314, 7640; G. A. 2373)..... per lb. 3¢	
	" unground, viz: cassia, cinnamon, cloves, ginger, mace, nutmegs, pepper, pimento, capsicum and sage, see these titles.	
	" not edible (drugs), see "Drugs."	
110	Spiegeleisen, iron.....	per ton \$4
568	Spike lavender or aspic oil.....	free.
177	Spikes, copper or brass..... " iron or steel, used in construction or repair of vessels, see "Vessels."	35%
148	" wrought iron or steel (G. A. 2889).....	25%
145	" cut, iron or steel.....	22½%
206½	Spinach seed (T. D. 6221, 6227).....	10%
263	Spindle binding, cotton or vegetable fiber.....	45%
528	Spirits, lac (G. A. 1504)..... " distilled, see "Liquors." " medicinal, see "Preparations."	free.
17	" of nitrous ether..... per lb. 25¢	
660	" of turpentine (T. D. 8671).....	free.
152	Splice bars or fish plates, for railways, iron or steel.....	25%
	Spoke-bolts (T. D. 6614), see blocks under title "Woods."	
177	" shaves, steel.....	35%
	Spokes, wood, see blocks under title "Woods."	
69	Sponges.....	10%
	Spool thread, see "Cotton Thread."	
181	Spools, wood.....	25%

* The term specimens of natural history comprehends only articles imported for the cabinet of the naturalist, and has no application to living animals (T. D. 3445).

Microscopic specimens of natural history on glass, free (T. D. 3958, G. A. 2744).

Paragraph Law, 1894.		Rate of Duty.
177	Spoons, any metal.....	35%
352	" horn or bone.....	25%
181	" wood.....	25%
	Sprats, see "Fish."	
149	Sprigs, tacks and brads, cut.....	25%
	Springs, dutiable according to the material.	
173	" for watches or clocks.....	25%
635	Spunk.....	free.
177	Spurs, saddlery (T. D. April 12, 1871).....	35%
636	" and stilts used in the manufacture of earthen, porcelain and stone ware.....	free.
98	Spy glasses and frames for (T. D. 5876).....	40%
177	Squares, brass, iron or steel.....	35%
352	" horn or bone.....	25%
181	" wood.....	25%
470	Squills, or silla, crude.....	free.
	Squirrel plates, see "Fur skins."	
636½	Stamps, foreign or revenue, canceled or uncanceled (G. A. 2990).....	free.
60	Stannate of soda (T. D. 1584).....	25%
470	Staphisacre seed (G. A. 1379).....	free.
232	Starch, including all preparations, from whatever sub- stance produced, commonly used as starch* (T. D. 7522, 7971, 10277; G. A. 1930, 1969), per lb. 1½¢	
233	" burnt or dextrine (G. A. 1418).....	per lb. 1½¢
§3	" corn, residuum of (T. D. 6641).....	10%
232	" made of potatoes, wheat or corn (G. A. 2063), per lb. 1½¢	
232	" rice.....	per lb. 1½¢
177	Stars of gold, silver, or other metal (G. A. 393).....	35%
	Statuary, statues, and casts, for societies, see "Societies."	
	" see "Art, works of."	
	" if not works of art, dutiable according to the material (T. D. 6181, 15635).	
	Statuettes, of earthy substances, see "Earthenware."	
673	Stave bolts.....	free.
	Stavesacre, (drug), see "Drugs."	
	Staves of wood, see staves under "Woods."	
130	Stays, wrought iron or steel.....	25%
	Steam engines, forgings for, see "Iron and Steel."	
§3	Stearine (T. D. 5049, 5091, 9220; G. A. 2012).....	20%
499	" palm nut (T. D. 6175).....	free.

*The Circuit Court of Appeals (*In re Townsend*, 56 Fed. Rep. 222, cited in T. D. 14114) held that the term "preparations fit for use as starch," in par. 323 of Act of October, 1890, meant preparations which are actually and not theoretically fit for such use, which can be practically used as such, and not which can be made by manufacture fit for such use.

Paragraph Law, 1894.	Rate of Duty.
Steel, and manufactures of steel, will be found under title "Iron or Steel."	
117 Steelyards.....	35%
Steels, see "Knives."	
177 " dress, covered with cotton, if metal chief value (T. D. 8994; G. A. 1491, 1099).....	35%
264 " " if cotton chief value (G. A. 2339).....	35%
Stems, (drugs), see "Drugs."	
" artificial, see "Artificial."	
655 " tobacco.....	free.
98 Stereoscopes (G. A. 2953)	40%
311 Stereoscopic views on paper, as photographs (T. D. 5574). .	25%
151 Stereotype plates.....	25%
" " broken, (T. D. 1559), as type metal.	
310 " paper (T. D. 7077).	20%
Sticks for canes, umbrellas or whips, see "Canes," "Umbrellas" and "Whips."	
684 " wood, not specially provided for, in the rough (T. D. 4345).....	free.
177 Stilettoes (daggers) see par. 139.....	35%
636 Stilts and spurs used in manufacture of earthen, porcelain and stone ware.....	free.
177 Stirrups, metal.....	35%
261 Stockings, hose and half hose, made on knitting machines or frames, composed of cotton or other vegetable fiber, and not otherwise specially provided for (G. A. 2602). .	30%
262 Stockings, hose and half hose, selvedged, fashioned, narrowed or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless or clock stockings, hose, or half hose, all the above composed of cotton or other vegetable fiber, finished or unfinished (G. A. 620). .	50%
" same, if slightly embroidered with wool, as cotton hosiery (T. D. 4717, see T. D. 8265).	
Stockings, mixed materials, see notes to Sec. 4, Act of Aug. 28, 1894.	
301 Stockings; silk, or silk chief value (T. D. 8706, G. A. 2144).....	50%
Stockings, worsted or wool (G. A. 2041), see clothing under "Woolens."	
Stoneware, see "Earthenware."	
Stone or stones, viz:	
alabaster in blocks (T. D. 10132) as building or monumental stone, see Freestone, etc., below.	
508 " ayrstones or hones (T. D. 8786).....	free.
" ballast, see "Ballast."	

Paragraph Law, 1894.		Rate or Duty.
	Stone or stones.— <i>Continued.</i>	
556	bezoar stones.....	free.
594	burnishing stones (G. A. 1989).....	free.
638	burr stone, in blocks, rough or manufactured, or bound up into mill stones (T. D. 5878, G. A. 791).....	free.
638	cliff stone, unmanufactured (T. D. 5452).....	free.
§3	color stones or mullers (T. D. 5048), (see par. 86).....	20%
§3	cornish, ground (G. A. 599), see "Feldspar.".....	20%
556	" unground (G. A. 2305).....	free.
556	crushed (G. A. 2343, 2785).....	free.
462	curling stones or quoits, and curling-stone handles....	free.
105½	freestone, granite, sandstone, limestone, and other building or monumental stone, except marble, un- manufactured or undressed, not specially provided for.....	7¢ per cubic ft.
106	same, hewn, dressed or polished (T. D. 10, 7163, 8645, 9186, 10132; G. A. 1134, 2191).....	30%
484	flint stones ground, flint, and flints.....	free.
	glasscutters' stones, as grind stones (T. D. 310).	
	granite, see "Freestone, &c.," above.	
	green stone, as marble (T. D. 278, 8796; G. A. 1002).	
107	grind stones, finished or unfinished (T. D. 310, 8313, 9080; G. A. 791, 1917).....	10%
	lime stone, see "Freestone, &c.," above.	
556	" " rubble as taken from quarry (G. A. 1982)....	free.
	lithographic stones, see "Lithographic Stones."	
540	load stones.....	free.
	marble, see "Marble."	
	mill stones, see "Burr Stones," above.	
	monumental, see "Freestone, &c.," above.	
508	oil stones or hones (T. D. 8786).....	free.
556	paving stones, cobble, rough (G. A. 1982).....	free.
105½	" " granite, undressed (T. D. 6785),	7¢ per cubic ft.
106	" " granite, dressed (G. A. 1897).....	30%
594	polishing stones (G. A. 1989).....	free.
638	polishing stones, artificial, pumice and sand (G. A. 1883).....	free.
	precious stones, see "Precious Stones."	
638	pumice stone, crude or manufactured (G. A. 1883)....	free.
638	rotten stone, crude or manufactured.....	free.
	sandstone, see "Freestone, &c.," above.	
556	soapstone (T. D. 6559).....	free.
508	whetstones or hones (T. D. 8786).....	free.
639	Storax or styrax.....	free.
§3	Stove polish, plumbago (T. D. 1947, 6403).....	20%
134	" plates, cast iron.....	per lb. 7¢
177	Stoves (G. A. 903).....	35%

Paragraph Law, 1894.		Rate or Duty.
352	Straw (in its natural form and structure and not the separated fiber), all manufactures of, or of which such straw is the component material of chief value, not specially provided for (see notes to Section 4, Act of Aug. 28, 1894), (G. A. 1168, 1779).....	25%
277	" fibers, manufactures of, not specially provided for. (articles composed wholly or partly of straw not found in this Schedule under their specific names are classified under these general provisions.)	35%
207½	" unmanufactured.....	15%
497	" flax (T. D. 1405).....	free.
	" materials for hats, bonnets or hoods, see " Hats."	
303	" pulp (G. A. 1128).....	10%
207½	Straws, julep (G. A. 835).....	15%
	Stretchers for umbrellas and parasols, see " Umbrellas."	
	Strings for musical instruments, see " Musical Instruments."	
431	" or cords, of cat-gut, whip-gut, or worm-gut, not further manufactured (G. A. 311, 567, 2828)....	free.
60	Strontia, acetate of.....	25%
60	" muriate of.....	25%
60	" nitrate of (T. D. 6172).....	25%
640	" oxide of, and protoxide of strontian, and strontianite, or mineral carbonate of strontia.....	free.
60	" salts of, not otherwise provided for.....	25%
113	Structural shapes of iron or steel, plain or punched, or fitted for use (T. D. 7617, 7773; G. A. 1484, 1936).....	per lb. $\frac{1}{10}\%$
70	Strychnia or strychnine, and all salts of.....	per oz. 30%
336	Studs, jewelry, real or mock (T. D. 5315, 8790).....	35%
	" or buttons, see " Buttons."	
639	Styrax or storax.....	free.
666	Subacetate of copper, or verdigris (T. D. 8593).....	free.
363	Succinic acid.....	free.
	Succory root, see " Chickory-root."	
	Sugars and Molasses.*	
182½	all sugars, tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses.....	40%
	if a bounty allowed thereon..... $\frac{1}{10}\%$ per lb. and 40% sugars above No. 16 Dutch standard in color and all sugars which have been discolored... $\frac{1}{10}\%$ per lb. and 40% if a bounty allowed thereon.. $\frac{1}{10} + \frac{1}{10}$ ($\frac{1}{10}\%$) per lb. and 40%	
	<i>Provided,</i> That the importer of sugar produced in a foreign country, the Government of which grants	

* Test of sugar for classification, see T. D. 10141, 10100.

For standard and sampling of sugars, see T. D. 10296, 11289, 10703½, 11656, 13421.

Paragraph Law, 1894.		Rate of Duty.
	Sugars and Molasses.— <i>Continued.</i>	
	such direct or indirect bounties, may be relieved from this additional duty under such regulations as the Secretary of the Treasury may prescribe, in case said importer produces a certificate of said government that no indirect bounty has been received upon said sugar in excess of the tax collected upon the beet or cane from which it was produced, and that no direct bounty has been or shall be paid* (Reg in T. D. 15541).	
183	sugars after being refined, when tinctured, colored, or in any way adulterated, (see "Confectionery")	35%
	sugar and syrup from the Hawaiian Islands, see Act of August 15, 1876, and sec. 182½ Act of August 28, 1894.	
182½	molasses testing above 40 degrees and not above 56 degrees polariscope (T. D. 15568).per gall.	2¢
182½	" testing above 56 degrees polariscope, per gall.	4¢
557½	" testing not above 40 degrees polariscope and containing 20% or less of moisture....free.	
	" concentrated, see sugars above.	
611	Sugar beet seed.....	free.
	" cake, classified as sugar, not as candy (T. D. 9029, G. A. 402).	
611	" cane or sorghum, for seed	free.
180	box shooks (T. D. 9177, 3817; G. A. 296, 1087).....	20%
183	" grape, or glucose (T. D. 6740, see G. A. 1418).....	15%
	" of lead, as acetate of lead (T. D. 411) see "Lead."	
	" maple (T. D. 9058, G. A. 828) as sugar.	
196	" of milk.....	per lb. 5¢
8	Sulphate of alumina.....	per lb. 10¢
8½	" ammonia (G. A. 2658).....	20%
60	" antimony (T. D. 7952).....	25%
	baryta, see "Baryta."	
601	" cinchonidia (T. D. 5901).....	free.
405	" copper, or blue vitriol.....	free.
455	" iron or copperas or green vitriol.....	free.
39	" lime, artificial.....	25%
	lime, see "Plaster of Paris."	
24	" magnesia, or Epsom salts (see par. 542) per lb.	3¢
25	" morphia or morphine.....	per oz. 50¢
595	" potash, crude or refined.....	free.

*Bounty on sugars produced in the United States not allowed, see Section 182 Act of August 28, 1894.

For list of countries granting bounty on sugars, see T. D. 15209, 15536, 15618, 15621.

Sugars refined in a country which does not pay bounties on the export thereof, must be treated as the product of such country, regardless of the origin of the raw sugar used in the refining (T. D. 15626 and April 12, 1895).

Paragraph Law, 1894.		Rate of Duty.
	Sulphates—Continued.	
601	" of quinia (T. D. 5901).....	free.
601	" quinidia (T. D. 6268).....	free.
622	" " soda, or salt cake or nitre cake (T. D. 2370, G. A. 1292).....	free.
60	" zinc, (white vitriol).....	25%
382	Sulphide of arsenic or orpiment.....	free.
60	" sodium, crude (T. D. 6188).....	25%
	Sulphite of antimony, see "Antimony."	
642	Sulphur or brimstone, crude, in bulk (T. D. 3032, 8816)	free.
71	" flowers of, or sublimed (T. D. 3396).....	20%
642	" " recovered *.....	free.
642	" lac or precipitated.....	free.
71	" refined (T. D. 8442, G. A. 1409).....	20%
642	" not otherwise provided for (T. D. 8442).....	free.
	" ore, see "Ore."	
	Sulphuret of iron, see "Ore."	
643	Sulphuric acid, or oil of vitriol.....	free.
	Provided, That upon sulphuric acid imported from any country, whether independent or a dependency, which imposes a duty upon sulphuric acid exported from the United States, there shall be levied, and col- lected the rate of duty existing prior to the passage of this Act.†	
17	Sulphuric ethers.....	per lb. 40¢
470	Sumac in leaf, crude.....	free.
72	" ground.....	10%
18	" extract of (T. D. 3842, 5529).....	10%
	Sunshades, see "Umbrellas."	
497	Sunn (hemp).....	free.
64	Super carbonate of soda.....	per lb ½¢
	Suppositories, medicinal, see "Preparations."	
	Surgeons' instruments, according to material of chief value.	
140	Surgical scissors.....	45%
263	Suspenders, cotton, elastic or non-elastic (T. D. 7333)....	45%
263	" linen.....	45%
353	" leather chief value.....	30%

*Sulphur commercially known as "recovered sulphur" is not embraced within the description of "sulphur refined, sublimed, or flowers of" but is free of duty as "sulphur not otherwise provided for." (G. A. 432).

†The Act of October 1, 1890, provided as follows for sulphuric acid:

PAR. 5. Sulphuric acid or oil of vitriol not specially provided for ½¢ per lb.

PAR. 728. Sulphuric acid what at the temperature of 60 degrees Fahrenheit does not exceed the specific gravity of one and three hundred and eighty thousandths, for use in manufacturing super-phosphate of lime or artificial manures of any kind, or for any agricultural purposes, free.

Paragraph
Law, 1894.

Rate of
Duty.

	Suspenders— <i>Continued.</i>	
	“ mixed materials, see notes to Sec. 4, Act of	
	Aug. 28, 1894.	
300	“ silk or silk chief value, elastic or non- elastic.....	45%
286	“ wool or worsted	50%
	Swan's downs, see "Downs."	
477	“ feathers and downs, for beds.....	free.
	“ skins, see "Skins."	
	Sweetmeats, see "Fruits preserved."	
	Swiss mulls, as cotton cloth (G. A. 2618; T. D. 14963).	
139	Swords, sword blades, and side arms (T. D. 2881, 6350; G. A. 1630).....	35%
§3	Syrup, maple (T. D. 10425, G. A. 828).....	20%
	Syrups, see "Sugars."	
	“ fruit, see "Fruit juice."	
	“ medicinal, see "Preparations."	

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	Table covers or cloths:	
260	cotton chenille.....	40%
264	cotton (T. D. 8139).....	35%
276	cotton, embroidered (G. A. 2933, 2937).....	50%
264	cotton damask.....	35%
264	cotton and metal, cotton chief value (T. D. 8699, G. A. 643).....	35%
	embroidered, see "Embroideries."	
277	linen (G. A. 1234, 1778, 1808, 2045).....	35%
276	linen, embroidered (G. A. 2933, 2937).....	50%
177	metal chief value (G. A. 3001).....	35%
277	jute and metal, if jute chief value, as jute manufactures (G. A. 277, 285, 2123).....	35%
302	silk, or silk chief value.....	45%
301	silk, embroidered (G. A. 2991).....	50%
	wool and metal, if wool chief value (G. A. 277) as wool manufactures, see "Woolens."	
	Table mats, see "Mats."	
	Tables, see "Furniture."	
	Tablets, fruit (T. D. 8185), see "Confectionery."	
149	Tacks, brads, or sprigs, cut.....	25%
177	“ thumb, for artists' use (T. D. 9081, G. A. 1459)....	35%
177	“ other than above.....	35%
	Tagger's iron, see "Iron and Steel."	
	“ tin, see "Tin Plates."	
	Tags, see "Labels."	
134	Tailors' irons, cast.....	per lb. $\frac{1}{10}^{\frac{1}{2}}$
556	Talc, unground, non-metallic mineral substance (G. A. 337).....	free.
§3	“ ground, powdered or prepared (G. A. 1196)	20%

Paragraph Law, 1894.		Rate of Duty.
645	Tallow (T. D. 4357).....	free.
§3	" bone (G. A. 1121).....	20%
	Talmas, wool, worsted or animal hair, see "Woolen clothing."	
490	Tamarinds.....	free.
490	" in molasses (T. D. 5552).....	free.
59	" juice of, medicinal (T. D. 6418).....	25%
326½	Tambourines or parts of (T. D. 2510).....	25%
	Tamboured articles, see "Embroideries."	
497	Tampico fiber or istle.....	free.
§3	" " hacked and dyed (G. A. April 25, 1895).....	20%
	Tank bottoms, see "Sugars."	
177	Tanners' knives.....	35%
5	Tannin or tannic acid.....	per lb. 60¢
386	Tanning, articles in a crude state used in, not specially provided for (T. D. 5892),.....	free.
	" extracts used for tanning, see "Extracts."	
150	Tape needles.....	25%
	Tapers, according to material of chief value (G. A. 1205).	
275½	Tapes, composed of flax, woven with or without metal threads, on reels or spools, designed expressly for use in the manufacture of measuring tapes..	25%
263	" cotton (G. A. 2955, 2979).....	45%
353	" leather.....	30%
263	" linen.....	45%
	mixed materials, see notes to Section 4, Act of Aug. 28, 1894.	
277	" measuring, flax, metal and leather, flax chief value (G. A. 324, 1142, 1985).....	35%
353	" " if leather chief value.....	30%
177	" " if metal chief value (G. A. 2549).....	35%
302	" silk, or silk chief value.....	45%
	Tapestry, according to material of chief value (G. A. 1938, 2126).	
646	Tapioca, or cassava, or cassady, flake, pearl and flour (T. D. 3161, 11114).....	free.
60	Tar, birch, oil of (T. D. 9634, G. A. 1105, 1364).....	25%
§3	" candle (T. D. 5091, G. A. 2431).....	20%
443	" coal, crude.....	free.
647	" " pitch of.....	free.
	" " products of, see "Coal-Tar."	
443	" " petroleum (T. D. 6592).....	free.
647	" and pitch of wood.....	free.
	Taraxacum, see "Dandelion Root."	
	Tarlatans, cotton, as cotton cloth (T. D. 9322).	
254	" cotton and metal, if cotton chief value (T. D. 8699).....	35%

Paragraph Law, 1894.		Rate of Duty.
277	Tarpaulins, flax, jute or hemp (G. A. 1286) (but see paragraph 273).....	35%
6	Tartaric acid.....	20%
380	Tartar, crude, or argal or argol (T. D. 570).....	free.
73	" cream of.....	20%
59	" emetic or tartrate of antimony.....	25%
73	" patent.....	20%
74	" partly refined, including lees crystal (T. D. 2489). 20%	
75	Tartrate of soda and potassa, or Rochelle salts...per lb.	2%
	Tassels, according to material.	
648	Tea*.....	free.
§3	" Brazilian or maté (T. D. 3909).....	20%
648	" plants	free.
	" pots, earthenware (T. D. 7444, 9363), see "Earthenware."	
177	" " metal.....	35%
	Teams of animals belonging to immigrants, see "Animals."	
207 ¾	Teazles.....	15%
	Tecali marble, as marble (T. D. 2306).	
519	Teeth, elephants' (ivory).....	free.
650	" natural, or unmanufactured.....	free.
	" manufactured, dutiable according to material of chief value.	
351	" manufactured of spar (G. A. 462).....	25%
	Telegraph and telephone poles, see "Telegraph under Woods."	
177	" cable (G. A. 2906).....	35%
	" insulators, dutiable according to the material (T. D. 6699).	
	" wire, see "Wire."	
98	Telescopes.....	40%
	" for societies (T. D. 10603), see "Societies."	
	" disk and plate glass for, see "Glass Disks" and "Lenses."	
	Tennis balls, according to material of chief value (T. D. 5442, G. A. 161, 1954).	
	Terne plates, see "Tin plates."	
651	Terra alba (T. D. 4093).....	free.
651	" " ground and bolted (G. A. 630).....	free.
	" cotta, see "Earthenware."	
	" " paste and powder (T. D. 9901), see "Paints."	
652	" japonica (G. A. 642).....	free.
	" sienna and terra umber, see "Paints."	
	Teutenegue, see "Zinc."	

*See Act of March 2, 1883, (*supra*) being an Act to prevent the importation of adulterated and spurious teas.

Paragraph Law, 1894.	Rate of Duty.
Theatrical costumes of an actor, see "Effects."	
" " and scenery, brought by proprietors or managers, see par. 596.	
" scenery (T. D. 9161), see paintings under title "Art."	
102 Thermometers, glass chief value (G. A. 1001, 1228, 2928). 35%	
102 " clinical, glass chief value (T. D. 6012, G. A. 114, 1335)..... 35%	
" " for societies, see "Societies."	
181 " wood chief value (G. A. 937)..... 25%	
" " other, dutiable according to the material.	
Thibet lamb skins, as fur skins.	
352 Thimbles, bone or horn..... 25%	
177 " gold, silver or other metal (T. D. 5651, 9051)..... 35%	
Thread,* if twine, see "Twine."	
" cotton, see "Cotton Thread."	
274 " composed of flax or hemp, or of a mixture of these substances (G. A. 2232, 2400)..... 35%	
277 " jute or other vegetable fiber (except flax, hemp or cotton), or either chief value..... 35%	
" " metal and bullions, see "Bullions" and "Tinsel."	
298 " silk (T. D. 6127, 6305)..... 30%	
Threshing machines, see "Agricultural implements."	
235 Thyme, ground (G. A. 2373)..... per lb. 3¢	
206½ " seed (G. A. 444)..... 10%	
568 " oil of..... free.	
363 Thymol, or thymic acid (T. D. 8486)..... free.	
276 Tidies, of lace, cotton or linen (G. A. 34, 409, 1676)..... 50%	
177 " embroidered with metal, if metal chief value (G. A. 2037)..... 35%	
276 " linen or cotton, embroidered or tamboured (G. A. 2933, 2938, 2944)..... 50%	
302 " silk or silk chief value (G. A. 2195)..... 45%	
301 " " embroidered or lace..... 50%	
" " wool, see Wool, manfs. of.	
" " other, according to material of chief value.	
Ties, cotton, iron and steel, or hoops for baleing purposes, see "Iron and Steel."	
" " railroad, wood, see "Woods."	
" " (scarfs), see "Neckties."	
§3 Tigers' claws (T. D. 9635)..... 10%	
" " skins (G. A. 348), as fur skins.	

*Twine is a harder twisted article than thread finished without boiling and containing a large per centage of gum; while thread, being boiled, is of a softer finish and more expensive (T. D. 6467; G. A. 2232, 2400).

Paragraph Law, 1894.		Rate of Duty.
78 Tiles, plain, not glazed, ornamented, painted, enameled, vitrified or decorated (G. A. 2091, 2104, 2128; T. D. 13907, 14422; G. A. 2199, 2468).....	25%.	
78 " if glazed, ornamented, painted, enameled, vitrified or decorated and encaustic (G. A. 2280, 2468).....	40%	
104 " marble, paving (T. D. 4495; G. A. 2054, 2074)		per cubic ft. 85¢
Timber, see "Woods," sub-title "Timber."		
173 Time detectors (T. D. 6851).....	25%	
Tin :—		
653 in bars, blocks, pigs, or grain or granulated.....	free.	
177 foil (G. A. 1173).....	35%	
60 muriate of.....	25%	
653 ore, cassiterite or black oxide of tin.....	free.	
121 plates or sheets, iron or steel, or taggers' iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them, is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers' tin (T. D. 6844).....	per lb. 1½¢	
177 { manufactures of tin plate, terne plate, and taggers' tin (as manufactures of metal), or such material being component of chief value (G. A. 2371; T. D. 15351, 15359).....	35% but not less than 1½¢ per lb.	
121 No article not specially provided for, wholly or partly manufactured from tin plate, terne plate or the sheet or plate iron or steel herein provided for, or of which such tin plate, terne plate, sheet, or plate iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet or plate iron or steel from which it is made, or of which it shall be the component thereof of chief value.		
60 nitrate of.....	25%	
60 roofing, continuous, and fastened together, ready for use (T. D. 1462), as tin plates.		
60 salts of.....	25%	
10 Tincal (crude borax).....	per lb. 2¢	
Tincture, see "Preparations."		
654 Tinsel wire, lame or lahn (G. A. 382, 1519, 2093).....	free.	
321 " " toys made of, (G. A. 283, 839).....	25%	
353 Tippets, fur.....	30%	
" other, see "Clothing."		
Tips, horn, see "Horn."		
86 " lava, for burners.....	30%	
Tires, iron or steel, see "Iron or Steel."		

Paragraph
Law, 1894.

Rate of
Duty.

Tobacco:—

184	wrapper tobacco imported in any bale, box, package, or in bulk (G. A. 1101, 1736).	
	unstemmed.....	per lb. \$1.50
	stemmed.....	per lb. \$2.25
185	filler tobacco imported in any bale, box, package, or in bulk (G. A. 562, 576, 1101).	
	unstemmed.....	per lb. 35¢
	stemmed.....	per lb. 50¢

185 *Provided*, That the term wrapper tobacco, whenever used in this Act shall be taken to mean that quality of leaf tobacco known commercially as wrapper tobacco: *Provided further*, That the term filler tobacco, whenever used in this Act, shall be taken to mean all leaf tobacco unmanufactured, not commercially known as wrapper tobacco: *Provided further*, That if any leaf tobacco imported in any bale, box, package or in bulk shall be the growth of different countries, or shall differ in quality and value, save as provided in the succeeding provision, then the entire contents of such bale, box, package, or in bulk shall be subject to the same duty as wrapper tobacco: *Provided further*, That if any bale, box, package, or bulk of leaf tobacco of uniform quality contains exceeding fifteen per centum thereof of leaves suitable in color, fineness of texture, and size for wrappers for cigars, then the entire contents of such bale, box, package, or bulk shall be subject to the same duty as wrapper tobacco: * *Provided further*, That the collectors shall not permit entry to be made, except under regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco imported in any bale, box, package, or in bulk, unless the invoices covering the same shall specify in detail the character of the leaf tobacco in such bale, box, package, or in bulk, whether wrapper or filler tobacco, Quebrado or self-working bales, as the case may be: *And Provided further*, That in the examination for classification of any invoice of imported leaf tobacco at least one bale if less than ten bales, and one bale in every ten bales and more, if deemed necessary by the appraising officer, shall be examined by the appraiser or person authorized by law to make such examination, and for the purpose of fixing the classi-

*The bale is the unit for the estimate of percentage of grades and qualities (G. A. 2873).

Paragraph
Law, 1894.

Rate of
Duty.

	Tobacco.— <i>Continued.</i>	
	fication and amount of duty chargeable on such invoice of leaf tobacco the examination of ten hands out of each examined bale thereof shall be taken to be a legal examination (G. A. 2846).	
186	manufactured or unmanufactured, of all descriptions, not specially enumerated or provided for*. (T. D. 7777, Section 30, Act Oct. 1, 1890, G. A. 1736),	
	40 cts. per lb. and int. rev. tax, 6 cts. per lb.	
587	plants (T. D. 14885).....	free.
655	stems.....	free.
	scraps, cuttings and clippings, as unmanufactured tobacco (T. D. 14913), see Section 3377 of the Revised Statutes (<i>supra</i>).	
	Toilet preparations, see "Preparations" and "Powders."	
568	Toluidine, or aniline oil (T. D. 9487),.....	free.
443	" base, coal-tar product (G. A. 1842),.....	free.
14	" sulpho acid (T. D. 9500, G. A. 1073)	25%
207	Tomatoes (G. A. 2223).....	10%
198	" canned (T. D. 6889)	30%
177	Tongs and shovels, metal (T. D. 8162).....	35%
	Tonics, see "Preparation" and "Liquors."	
656	Tonquin, tonqua or tonka beans.....	free.
558	" beans, crystal or powder (G. A. 2519).....	free.
	Tools and implements of trade of persons arriving in the United States, see "Effects."	
129	" track, iron or steel.....	per lb. 1½%
177	" edge (T. D. 7783, 10568).....	35%
314	Tooth brushes (T. D. 8779).....	35%
177	" picks, gold or other metal.....	35%
§3	" quill (T. D. 1291, G. A. 384).....	20%
180½	" vegetable substance (G. A. April 17, 1895).....	35%
61	" powders and pastes (T. D. 9068).....	40%
	Topaz, see "Precious Stones."	
	Tops, wool, see "Wool."	
276	Torchon lace, linen (G. A. 979).....	50%
	Tortoise shell, see "Shell,"	
556	Touchstones (crude mineral).....	free.
497	Tow of flax or hemp (T. D. 7252, 9381, 7318; G. A. 813)....	free.
497	" waste.....	free.
	Toweling in the piece, cotton, other than cotton damask (T. D. 4035), as cotton cloth.	
264	Towels, cotton †.....	35%

*As to how smoking and chewing tobacco shall be packed, see Sections 3368, 3377, 3402 Revised Statutes (*supra*).

†Cotton towels, put up in pairs, practically separate, only the cutting of the fringe between the two being necessary to make them complete towels, classified as manufactures of cotton (T. D. 8283).

Paragraph Law, 1894.		Rate of Duty.
Towels—Continued.		
264	" cotton damask.....	35%
276	" " embroidered.....	50%
277	" linen (G. A. 2068).....	35%
276	" " embroidered.....	50%
545	Toy magnets (5293).....	free.
Toys:		
321	dolls and doll heads, of any material* (T. D. 4832, 5196, 3530; G. A. 375, 939, 1543, 1546, 2406).....	25%
84	toys composed of china, parian, bisque, earthen or	
85	stone ware (G. A. 375, 2410).	
	not decorated.....	30%
	decorated.....	35%
321	" not composed of rubber, china, porcelain, parian, bisque, earthen or stone ware, and not specially provided for †.....	25%
352	" India rubber, not vulcanized.....	25%
353	" " vulcanized.....	30%
321	marbles, of any material (T. D. 3264, 3821; G. A. 85)...	25%
Trace chains, see "Iron Chains."		

*Bisque figures of babies or children in various postures, designed for use as household ornaments or bric-a-brac and not for the amusement of children only, are not classified as "dolls" (G. A. 1999, 2406), but a large mechanical doll intended for use as a display figure, classified as a "doll" (T. D. 9888), dolls and dresses invoiced at a single price classified as dolls (T. D. 569, 3871).

†The following have been classified as "Toys:" Paper fish and balloons (T. D. 289), silver rattles for use of children (T. D. 1346), glass balls for Christmas trees (T. D. 2147), knives, forks and bells, intended as playthings (T. D. 2632, 2873, 2983, 3382; G. A. 2492), miniature stands of artificial flowers (T. D. 3436), toys covered with sheepskin, with wool on (T. D. 3530), paper costumes for dolls (T. D. 7450), keyed trumpets, cheaply constructed, although possible for an artist to produce thereon the semblance of a tune (T. D. 7797), Christmas tree ornaments other than earthenware (T. D. 7853; G. A. 2571, 2574), imitations of hand organs, with a crank, by turning which a variety of tinkling sounds is produced (T. D. 9298), toy watches (T. D. 9925; G. A. 1650), figures of monkeys, wool chief value (G. A. 2248), electrical toys (G. A. 2362), small, cheap bulls-eye lanterns (G. A. 2407), wax angels and figures for Christmas trees (G. A. 1542, 2406), Japanese kites (G. A. 475), garlands and toys of tinsel wire (G. A. 283, 839), children's tin plates (G. A. 902), magic lanterns, chiefly used for the amusement of children (G. A. 705, 915), single harmonicas costing net one mark each or less, and double harmonicas costing net two marks each or less (G. A. 1003, T. D. 12748, G. A. 480, T. D. 12767), anchor puzzle consisting of blocks of sand and chalk (not being earthenware) (G. A. 949), toy moustaches (G. A. 1079, 2080), celluloid balls (G. A. 1644), silk stockings for dolls, (T. D. 5967), toy violins (G. A. 729), toy flutes (G. A. 2456), toys part lace (G. A. 2563), jews harps (G. A. 2593), parts of toys, if commercially known as toys (T. D. 14969, G. A. 2747), toy decal-

Paragraph Law, 1894.	Rate of Duty.
264 Tracing cloth, cotton (T. D. 3834, 5830, 13385; but see G. A. 2666).....	35%
310 " paper (T. D. 8810, G. A. 2122).....	20%
129 Track tools, iron or steel.....	per lb. 1½¢
Trade marks, protection of, see section 6, Act August 28, 1894.	
Tragacanth, gum, see "Drugs."	
Tranks, see "Gloves."	
177 Traps, if metal chief value.....	35%
Traveling cases, containing toilet articles, &c., dutiable according to material of chief value.	
177 Trays and waiters, gold, silver, or other metal.....	35%
85 " " " china, decorated.....	35%
353 " " " papier mache.....	30%
181 " " " wood, lacquered,.....	25%
353 " " " wood pulp.....	30%
Treacle as molasses' see "Sugars."	
Trees, nursery stock, see "Plants."	
385 " for Agricultural Department or U. S. Botanical Garden.....	free.
326½ Triangles (T. D. 9325), (musical instrument).....	25%
354 Trimmings, bead and beaded (T. D. 8959, G. A. 51).....	35%
301 " " " silk.....	50%
177 " bullion or metal thread (G. A. 393, 644).....	35%
" coach and harness, dutiable according to material.	
276 " cotton, flax, jute, or other vegetable fiber, or of which these substances or either of them or a mixture of any of them is the component material of chief value, not specially provided for (except cords, braids, tape, gimp, galloons and gorings, which see) (G. A. 318, 1157, 1195, 1237, 2367, 2901).....	50%

NOTES TO PARAGRAPH 321—Continued.

comaine pictures (G. A. 2836), small toy lanterns (T. D. 15546, G. A. 2959).

The word toy is used in its ordinary popular sense as a plaything for children, a thing for amusement, but of no real value. This is made further manifest by its association (in par. 321) with dolls and doll heads, the rule of *ejusdem generis* being applicable as a canon of construction (Paturel vs. Robertson, 41 Fed. Rep. 329) (G. A. 304, 2082, 2571).

The fact that a tune can be played upon a toy should not exclude the article from classification as a toy (G. A. 905).

The following *not* classified as "Toys:" Game of battledore and shuttlecock (T. D. 2842), beads in small bags (G. A. 880), paint brushes or hair pencils in quills, although flimsily constructed and designed for the amusement of children (G. A. 1053), brass rings containing colored glass sets in imitation of precious stones (G. A. 971, 2572), mechanical figures for use as an advertisement in a show window (G. A. 304).

Paragraph Law, 1894.		Rate of Duty.
Trimmings—Continued.		
328	" down and cotton (T. D. 6203, G. A. 1434).....	35%
328	" feather (T. D. 8217, G. A. 31, 597).....	35%
	" fur, see "Fur Skins."	
286	" dress, wholly or in part of wool, worsted or animal hair (T. D. 3847; G. A. 2357, 2416; T. D. 15558)	50%
177	" epaulets, galloons, laces, knots, stars, tassels, and wings, of gold, silver or other metal (G. A. 393, 644).....	35%
354	" jet, commercially known as such.....	35%
354	" gelatine chief value (G. A. 2164).....	35%
	" for hats and bonnets, see "Hats."	
276	" lace, cotton or linen.....	50%
177	" metal, chief value (G. A. 1139, 1673).....	35%
	" mixed materials, see notes to Section 4, Act of Aug. 28, 1894.	
	" silk, see "Silk."	
	" wool, see specific article under "Woolens."	
657	Tripoli (polishing powder)	free.
Troches, see "Preparations."		
Trophies or prizes, see "Medals."		
611	Tropaeolum seeds (flower) (T. D. 9354).....	free.
177	Trowels (T. D. 8532).....	35%
207	Truffles, as vegetables (G. A. 2679).....	10%
198	" prepared	30%
326½	Trumpets.....	25%
321	" toy (T. D. 7797).....	25%
353	Trunks, leather chief value	30%
181	" wood, chief value.....	25%
	" containing "samples," see "Samples."	
Trusses, according to material of chief value (G. A. 1463).		
352	Tubes, bone or horn	25%
	" earthenware (T. D. 9670), see "Earthenware."	
88	" glass, colored (T. D. 6461, 8579).....	40%
352	" India rubber	25%
328	" " " resembling stems of flowers (G. A. 2177)	35%
133	" or pipes, cast iron.....	per lb. 10¢
177	" gold, silver, or other metal, except iron or steel (T. D. 7174).....	35%
353	" gutta percha.....	30%
354	" ivory.....	35%
130	" steel, for bicycles (G. A. 483, 908; T. D. 13904)....	25%
	" " for umbrellas, see "Umbrellas."	
130	" wrought iron or steel (G. A. 483, 908, 1631; T. D. 6186, 3647, 13904).....	25%
Tuckings, see "Embroideries."		

Paragraph Law, 1894.	Rate of Duty.
89 Tumblers or goblets, glass, cut (T. D. 3030, 11001).....	40%
102 " " plain glass.....	35%
326½ Tuning hammers and forks.....	25%
§3 Tungsten metal (T. D. 6976, 8032).....	10%
26 Turkey red oil.....	30%
658 Turmeric	free.
207 Turnips.....	10%
206½ " seed (T. D. 6635).....	10%
660 Turpentine, spirits of (T. D. 8671).....	free.
60 Turpentine fat, oil of (T. D. 7374).....	25%
659 " Venice.....	free.
Turquoise, see "Precious Stones."	
661 Turtles.....	free.
225¾ " meat of, canned or dried (G. A. 743, 2364).....	20%
Tuteneque, see "Zinc."	
177 Tweezers, metal.....	35%
Twilled cottons, as cotton cloth (T. D. 246).	
399 Twine, all binding twine manufactured in whole or in part from New Zealand hemp, istle or Tampico fiber, sisal grass, or sunn, single ply and measuring not over 600 ft. to lb. (G. A. 2580).....	free.
263 " cotton (if not cotton thread) (G. A. 1607, 1844).....	45%
263 " flax* (G. A. 1607, 1844).....	45%
399 " manilla, not exceeding 650 ft. to the lb.....	free
268 " (except binding twine) composed in whole or in part of New Zealand hemp, istle or Tampico fiber, manila, sisal grass, or sunn†.....	10%
298 Twist, silk.....	30%
171 Type metal, for the lead contained therein (T. D. 1559, 8147, 9831; G. A. 1458).....	per lb. ¾¢
171 Types, new (T. D. 6435, G. A. 1649).....	15%
171 " brass (T. D. 1911).....	15%
662 " old, and fit only to be remanufactured.....	free.

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- Ulsters, wool, worsted or animal hair, see "Woolen clothing."
- 43 Ultramarine blue, whether dry, in pulp, or mixed with water (T. D. 3361, 4950)..... per lb. 3¢
- Umber and umber earths, see "Paints."

*The term "linen" embraces manufactures of hemp, as well as of flax (T. D. 2572).

†The difference between *yarn* and *twine* consists in the former being a material spun for weaving with little, if any, twist, while the latter is closely twisted so as to make it strong and fit for use in binding packages of merchandise and the making of seines, nets, &c. (T. D. 4948, 6029, 6054, 6467; G. A. 2232, 2400).

Paragraph Law, 1894.		Rate of Duty.
	Umbrellas, parasols and sunshades and materials for, viz:	
360	covered with any material except paper.....	45%
	covered with paper, according to material of chief value.	
	gloria cloth for umbrellas, as woolen dress goods (G. A. 2137).	
302	cloth, silk and cotton, silk chief value (G. A. 74, 239) ..	45%
86	handles or tips of, decorated china (G. A. 30, 809).....	40%
	handles, agate, see "Agate."	
155½	steel tubes for, finished (G. A. 2361).....	50%
361	sticks, for, if plain or carved, finished or unfinished.....	30%
684	sticks, crude, viz:—bamboo, reeds, and sticks of part-ridge, hair-wood, pimento, orange, myrtle, and other woods not otherwise specially provided for, in the rough, or not further manufactured than cut in lengths suitable for sticks for, (T. D. 4345, G. A. 1281).....	free.
155½	ribs and stretcher frames, tips, runners, handles, or other parts, made in whole or chief part of metal...	50%
179	reeds for, wrought or manufactured from reeds or rattans (G. A. 1665).....	10%
	Unenumerated articles, see notes to Sections 3 and 4, Act of Aug. 28, 1894.	
	United States products returned.	
387	articles the growth, produce, and manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; casks, barrels, carboys, bags (when imported by the exporter of such bags), and other vessels of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes; also quicksilver flasks or bottles, of either domestic or foreign manufacture, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury, and if any such articles are subject to internal tax at the time of exportation such tax shall be proved to have been paid before exportation and not refunded: <i>Provided</i> , That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the re-importation of which is hereby prohibited except upon payment of duties equal to	

Paragraph
Law, 1894.

Rate of
Duty.

United States products returned.—*Continued.*

the drawbacks allowed; or to any article manufactured in bonded-warehouse and exported under any provision of law: *And provided further*, That when manufactured tobacco which has been exported without payment of internal-revenue tax shall be re-imported it shall be retained in the custody of the collector of customs until internal revenue stamps in payment of the legal duties shall be placed thereon*.....free.
See sections 9, 19, and 21, of Act of August 28, 1894.

NOTES TO PARAGRAPH 387.

*1. This paragraph is a re-enactment of paragraph 493, Act Oct. 1, 1890, with the following words inserted as amendment—"but the exemptions of bags from duty shall apply only to such domestic bags as may be imported by the exporter thereof."

2. *Actually exported.* The legal notion of exportation is a severance of goods from the mass of things belonging to this country with the intention of uniting them to the mass of things belonging to some foreign country. The chance that the intention may afterwards be changed and it be found profitable to bring the article back, does not affect the validity of an exportation otherwise *bona fide*, the original purpose, as well as act, being to seek a foreign market. Nor would such exportation be defeated by the incident of "preserving the identity" of the goods (T. D. 5829, with opinion of the Attorney-General, T. D. 9209, 13251).

The sale of articles abroad does not destroy the right of free entry (T. D. 2800, Article 331 of Customs Reg. 1892, and T. D. 14956).

3. *Proof of identity.* All the required evidence of identity, etc., must be produced at the time of entry or prior to liquidation or bond given therefor (T. D. 12484, 12518; G. A. 1432, 1845, 2475) and such evidence must conform strictly to the requirements prescribed by the regulations (G. A. 2411, 2768, 2950). The question as to the sufficiency of Consul's certificate of identification, is one for consideration of the Secretary of the Treasury and not for the Board of General Appraisers (G. A. 2822).

The remedy where free entry is refused is by Protest under Sec. 14, Act June 10, 1890, and the protest should be filed whether a bond to produce evidence of identity has been filed or not. If the bond is also filed it should be filed within the same time limited for the protest (T. D. 12484).

The certificate of exportation required for free entry, may be waived in cases on the frontier between Canada and the United States, when found impracticable to produce it (T. D. 9621, 14103).

Certificates of landing abroad may be waived in cases where the domestic article does not exceed a value of \$100 (T. D. 8116), Record evidence of clearance waived, when value under \$100 (T. D. 5170).

The owner's oath or bond, therefore, must be required upon entry of domestic manufactures returned, and cannot be waived in cases where entries are made by attorneys or agents for the owners (T. D. 8324).

4. *When the article returned has been improved in condition or*

**Paragraph
Law, 1894.**

**Rate of
Duty.**

United States products returned—*Continued.*

NOTES TO PARAGRAPH 387—*Continued.*

advanced in value, the article is subject to the same duty as that imposed on foreign similar articles, and not simply on the value of the improvement (T. D. 4105, 7866, 14884); for example, books sent abroad to be bound become subject to duty on the full value of the *bound books*, and not upon the cost of binding alone (T. D. 666).

5. *Articles upon which drawback of duties have been allowed:* Articles exported with benefit of drawback cannot be re-imported as *coverings* of free goods without payment of duty (G. A. 2783) except grain bags made of burlaps (T. D. 15288).

Articles returned by the exporting vessel in consequence of marine disaster, the duty accrues. The owner may abandon for damage under Sec. 23, of the Act of June 10, 1890 (T. D. 14190).

6. *Coverings.* Where articles entitled to free entry under these provisions are re-imported as *coverings* for merchandise, the value of such coverings become an element in determining the rate of duty chargeable upon the contents where such rate is dependent upon value (see Sec. 19, of the Act of June 10, 1890) but no duty is to be assessed upon such coverings (T. D. 13025; G. A. 1814, 2558).

7. Domestic productions transported through Canada by *American* vehicles or *vessels* (by land or sea) are exempt from duty upon re-entry into the United States; if conveyed partly or entirely by Canadian vessels, the goods must be *entered* and proof of *domestic origin* must be furnished (T. D. 7069).

8. Domestic goods exported and returned must be examined and appraised like all other imported merchandise (T. D. 1477).

9. *Bags.* All bags for grain made of burlaps, whether made in this country or abroad, are exempt from duty on importation or re-importation (T. D. 15288).

Where domestic and foreign bags (other than bags made of burlaps) are imported together and so indiscriminately mingled as not to be easily separated, duty will be assessed upon the entirety of the importation (T. D. 10098, 14912; G. A. 2448, 2610, 2613, 2623).

Grain bags of American or foreign manufacture may be considered part of a vessel's equipment if retained on board or landed temporarily under permit (T. D. 1749, 2992).

For rules for examination of Bags, see T. D. 14912.

Domestic packages exported filled with foreign dyewoods, ground or prepared in this country are entitled to free entry, if found to be of American manufacture (T. D. 8826). American packages exported filled with *foreign* products, dutiable upon return (T. D. 3511).

Cutting over, resewing and remarking second-hand *sacks* and *bags* of foreign material, constitutes them manufactures of the United States, and entitled to free entry, provided no drawback was allowed on the raw material (T. D. 4153, G. A. 1217, 1748, 2783 April 11, 1895,) but those renovated and mended not entitled to free entry (T. D. 15619).

In the case of re-imported bags, the Collector at port of entry will apply to the Collector at port of exportation, for a certificate covering the quantity which has arrived (T. D. 10221).

10. *Examples of articles admitted free.* Domestic wood or metal *beams* or *spools* after being filled abroad with yarns or printed warps (T. D. 7889). *Boiler* which had exploded abroad

Paragraph Law, 1894.	Rate of Duty.
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United States products returned.—*Continued.*

§19	articles (re-imported) once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported* (see sec. 47, Act Oct. 1, 1890, and Sec. 48, Act Aug. 28, 1894, <i>supra</i> .)
373	cattle, horses, sheep, or other domestic animals which have strayed across the boundary line into any foreign country, or have been or may be driven across such boundary line by the owner for pasture purposes, together with their increase (Reg. in T. D. 12260, 15534, 15574, 15590; G. A. 2958, April 1, 1895) free.

NOTES TO PARAGRAPH 387—*Continued.*

(T. D. 11253). *Rails* used in Canada (T. D. 11287). *Car-wheels* used in Mexico (G. A. 2462). *Railway cars* leased to a Canadian Company (T. D. 11639), also those passing across the frontier in regular traffic (T. D. 9549). *Refined sugar* exported with drawback, if entered for warehouse and immediate exportation (T. D. 11435). American paintings (T. D. 13519). Animals taken abroad and "*increased in value*" by natural growth (T. D. 13922, 15003). Articles taken from the U. S. by theft and brought back (T. D. 14033). Dredge repaired but not advanced in value (G. A. 2853).

11. *Articles denied free entry:* Domestic dry goods calendered abroad (T. D. 5046) or made into a dress (T. D. 14468). Paper printed upon abroad (T. D. 3065, 10970). Articles carried to foreign territory to stock a store and brought back in broken lots, unless identified (T. D. 10972). Scraps or clippings of German silver from sheets exported for the manufacture of spoons, etc., (T. D. 11758). Goods taken abroad in passengers' baggage and dyed and finished (T. D. 13094). American turquoise sent abroad to be cut (T. D. 14884).

12. *Wooden orange boxes* entirely of American manufacture, exported in the form of shooks and re-imported filled with oranges and lemons, are free under this paragraph, but if partly of American shooks and partly of foreign material are dutiable under paragraph 216 (T. D. 15563, April 5, 1895).

13. "*Box shooks*" mean all the parts of a box ready to be put together. If any part of a box returned is of foreign manufacture the entire box is dutiable (T. D. 11797; G. A. 900, 901).

14. Whiskey in bottles re-imported is free, and Section 19 of the Act of Aug. 28, 1894, does not apply, as no other than tax paid whiskey can be legally bottled in the United States (T. D. 13460).

For Regulations, see Customs Reg. 1892, Art. 331, etc., and T. D. 14012, 14023, 14286, 14653, 14956, 15063.

NOTES TO SECTION 19.

*1. American whiskey must have been *exported* in good faith,

Paragraph Law, 1894.	Rate of Duty.
United States.	
412 books, engravings, photographs, etchings, bound or unbound, maps, and charts, imported by authority or for the use of the United States and Library of Congress (G. A. 2170, T. D. 14587).....	free.

NOTES TO SECTION 19—Continued.

with no intention of returning the same, to be entitled to entry under this paragraph, otherwise it must be delivered to the Collector of internal revenue for assessment of tax (T. D. 9649, 9796, 13251, 12165), see note 2, page 543.

2. If spirits are a second time exported, they cannot be entitled to drawback of the tax paid on re-importation, such tax being a customs duty and the goods having passed out of the custody of the Government (T. D. 9801), and it will not be entitled to entry under this paragraph upon a *second* re-importation (T. D. 8094). Spirits must be returned in original packages (T. D. 5575, 7571, 8250).

3. Returned domestic goods which are liable to duty equal to the internal revenue tax are entitled to warehouse privileges, *provided*, the original exportation was made in *good faith* (T. D. 7435, 7477, 14995).

4. The dutiable quantity of re-imported spirits must be ascertained in the same manner as the taxable quantity of spirits withdrawn from a distillery warehouse (T. D. 6838, 6856, 6885, 12407, 14888) and rate of duty shall be equal to the tax in force at the time of importation for consumption or withdrawal (T. D. 5198; G. A. 2816; T. D. 15294, 15567). Duty accrues on quantity entering warehouse and not on quantity disclosed on withdrawal (T. D. 14672, 15267, 15445).

5. Internal revenue regulations are not applicable to returned domestic whiskey, and when placed in a bonded warehouse is treated the same as other dutiable merchandise (T. D. 7867, 14277).

6. Re-imported merchandise to be treated in all respects like an original importation (T. D. 14995) and the bonded period commences anew with such re-importation. The dutiable quantity or value must be freshly ascertained for assessment of duty (T. D. 15089, 15267).

7. Domestic whiskey bottled abroad dutiable as foreign whiskey (T. D. 15053) but whiskey in same bottle as when exported is entitled to free entry under paragraph 387. Only *tax paid* whiskey can be legally bottled in the United States (T. D. 13460).

8. Articles returned by the exporting vessel in consequence of marine disaster, the duty accrues. The owner may abandon for damage under Section 23 of the Act of June 10, 1890 (T. D. 14190).

9. Tobacco re-imported cannot be removed from custody of Customs officers without payment of tax as prescribed in paragraph 387, of the Act of Aug. 28, 1894, (T. D. 14087).

10. Domestic *cigars* and *tobacco* returned should be stamped with *customs stamps*, and the stamps have written upon them "American goods re-imported" (T. D. 5055, 5338), see paragraph 387, page 542.

11. For Regulations see Customs Reg. 1892, Article 334, 336, and T. D. 14653, 14983, 15063.

Paragraph
Law, 1894.

Rate of
Duty.

United States- *Continued.*

385	articles imported by the United States.....	free.
	U. S. mail, importations through the mail of articles not named in free list, are dutiable except as pro- vided in sections 17, 18 and 19, Act of March 3, 1879 (<i>supra</i>).	
	Upholstery cloth, cotton, as cotton cloth (G. A. 2238).	
663	Uranate of soda (T. D. 4293).....	free.
663	Uranium, oxide of, and salts of.....	free.
663	“ yellow, or uranium oxyd natron (T. D. 4293)....	free.
	Utensils for societies, see “Societies.”	

V

664	Vaccine virus.....	free.
	Valentines, according to material.	
568	Valerian oil.....	free.
363	Valerianic acid (T. D. 6353).....	free.
17	“ ether (T. D. 9205, G. A. 1939).....	per lb. \$2.00
665	Valonia (species of acorn used by tanners).....	free.
342	Vamps, or uppers for shoes, leather.....	20%
48	Vandyke brown (T. D. 9090).....	25%
470	Vanilla plants or beans.....	free.
7	“ beans in alcohol (T. D. 6481)....	\$2 per gall. and 50%
60	“ “ oil of.....	25%
60	Vanilline (T. D. 6256).....	25%
44	Varnishes spirit, on alcohol therein (T. D. 3484, G. A. 1504).....	\$1.32 per gall. and 25%
44	“ including so-called gold size or Japan (T. D. 3654, 7131 7598, 7952, 7977, 8287, 9223).....	25%
	“ shellac (T. D. 5300, G. A. 1504) as spirit varnish above.	
	“ lacquer (T. D. 6901) as spirit varnish above.	
§3	Varnolette (T. D. 10088).....	20%
105	Vases, alabaster.....	45%
	“ of earthy substances, see “Earthenware.”	
177	“ brass, bronze or other metal (T. D. 4061).....	35%
89	“ glass, cut, decorated, &c.....	40%
102	“ “ plain	35%
	“ if works of art, see “Art.”	
	“ or parts thereof: of platinum, see “Platinum.”	
§3	Veal (T. D. 13409).....	10%
	Vegetable fibers (drug) see “Drugs.”	
§3	“ “ dyed (G. A. 1023, 1252, 2980).....	20%
277	“ “ (except cotton) man’f’s of, or of which vegetable fiber (except cotton) is the component material of chief value, not specially provided for (G. A. 1022, 1037, 1054, 1062, 1126, 1127 1510, 1614).....	35%
	(articles composed wholly or partly of vegetable fiber (except cotton) if not found in this “Schedule” under their specific names are classified under this general provision.)	

Paragraph Law, 1894.		Rate of Duty.
	Vegetable ivory, see "Ivory."	
60	" oils, not otherwise provided for.....	25%
558	" substances, crude or unmanuf'd, not other- wise specially provided for (G. A. 2014, 2427, 2461, 2481).....	free.
497	" substances, fibrous, unmanuf'd, or undressed, not specially provided for (T. D. 7268, G. A. 1675, 2513, 2839).....	free.
577	" substances for paper stock.....	free.
668	" wax (T. D. 7426).....	free.
386	" substances and vegetables used in dyeing or tanning, in a crude state, not specially pro- vided for.....	free.
	Vegetables:	
198	desiccated, except beans and pease (T. D. 8274, G. A. 1600).....	30%
198	in salt or brine (T. D. 10597, G. A. 302, 1080, 2801, 2833).....	30%
207	edible, in their natural state, not specially provided for (G. A. 2223).....	10%
198	not edible, (drugs), see "Drugs."	
198	prepared or preserved (except pease), in tins, jars, bot- tles, or otherwise (T. D. 8274, 9024, 9188; G. A. 1600). other, see specific article.	30%
	Vehicles of immigrants, see "Animals."	
276	Veiling, flax, jute, cotton or vegetable fiber chief value.	50%
301	" silk or silk chief value.....	50%
286	" wool.....	50%
301	Veils, silk or silk chief value (G. A. 1056, 2969).....	50%
301	" in the piece, siik or silk chief value (G. A. 2086, 2436, 2967, 2969).....	50%
	" woolen, as clothing, which see under "Woolens" (G. A. 603, 2084).	
579	Vellum.....	free.
264	" cloth, cotton (T. D. 3834).....	35%
177	Velocipedes, if metal chief value.....	35%
	" if effects, see "Effects."	
299	Velvets, silk or silk chief value, \$1.50 per lb. but not less than 50%	
	" other material, see "Plushes."	
	Velveteens and velours, see "Plushes."	
	Veneers of wood, see "Woods."	
48	Venetian red (T. D. 9090, G. A. 629).....	25%
659	Venice turpentine.....	free.
§3	Venison, in carcass (T. D. 2325, 7202, see "Meats").....	10%
58	Veratrine (G. A. 1566)...50 cts. per lb., but not less than 25%	
666	Verdigris, or subacetate of copper (G. A. 2341).....	free.
60	" distilled or acetate of copper (T. D. 8593).....	25%

Paragraph Law, 1894.	Rate of Duty.
192 Vermicelli, macaroni, and all similar preparations (T. D. 9388, 8819).....	20%
Vermilion red, see "Paints."	
Vermuth, see "Liquors."	
134 Vessels, cast iron, not specially provided for (see "Hollow ware").....	per lb. $\frac{1}{10}$
" iron, if coated or enameled, see "Hollow ware."	
" glass, see "Glass manufactures."	
Vessels and Equipments, viz:	
for drawback or rebate of duties on materials used in the construction, equipment, repair, or as supplies to vessels, see "INDEX," title " <i>Drawback</i> ."	
old metal and copper, stripped from a foreign vessel in a foreign port, free, (Paragraph 452).	
foreign, condemned and dismantled in a port of the U. S., see "Wrecked goods."	
old metal stripped from, when undergoing necessary repairs in U. S., not dutiable (T. D. 538 and 4135).	
imported in parts and put together, dutiable and cannot be documented (T. D. 5444).	
anchor of vessel lost in adjacent foreign port, recovered and restored to vessel while in American port, free (G. A. 1973).	
repairs and equipments in foreign port, to American vessels engaged in northern, north-eastern and north-western frontier trade, see Sections 3114, 3115 of Revised Statutes (<i>supra</i>).	
repairs and equipments necessary to vessels not engaged as above, not dutiable (T. D. 3379, 4154).	
repairs, articles imported for repairs to foreign vessels, are dutiable (T. D. 534, 657, 1407, 9135, 9568, 11629, 11893; G. A. 579).	
pleasure yachts, brought in other vessels, for racing purposes, not dutiable (T. D. 4960).	
usual or proper equipment of a vessel is not liable to duty (Reg. 1892, article 367).	
sea stores, when dutiable, see Secs. 2796, 3111-3113, Revised Statutes (<i>supra</i>).	
merchandise and equipments from wrecked vessels, see "Wrecks."	
yacht or vessel arriving in the ordinary course of navigation is not dutiable (<i>in re Fassett</i> , 142 U. S. 479), but small crafts imported on board another vessel are dutiable (T. D. 14095, 14975, see also 4860).	
vessels brought into the United States for purpose of being broken up, the materials are dutiable (T. D. 4298, 14975).	

Paragraph Law, 1894.	Rate of Duty.
Vessels and Equipments, viz.— <i>Continued.</i>	
wrought iron for, and forgings of iron or steel for, see “Iron or Steel.”	
importation not allowed in undocumented vessels (T. D. 1113).	
anchors and chain cables imported and sent abroad for repairs, are dutiable on return, unless they con- stitute part of equipment of the importing vessel (Reg. 1892, article 911).	
importations in vessels of less than 30 tons, restricted, see Section 3095, Revised Statutes (<i>supra</i>) and T. D. 2094.	
where articles for repair of foreign vessels in ports of the United States are brought in by some other ves- sel they constitute an importation, and the applica- tion of the article to the repair constitutes a con- sumption of the article and it becomes dutiable. But where such articles are brought in on the same vessel to which they are to be bona fide appropriated, they do not constitute importations and are not dutiable (T. D. 657, 1407, 9962, 11629, 11659, 11893; G. A. 579).	
Vestings, dutiable according to material.	
“ cotton, as cotton cloth (G. A. 1669).	
Vests, see “Clothing.”	
14 Vesuvian (T. D. 616), coal tar color.....	25%
Vials, see “Bottles.”	
Vichy salts (T. D. 2021), see “Mineral Water Salts.”	
59 “ lozenges (T. D. 1646).....	25%
236 Vinegar* (G. A. 2503).....	per gall. 7½¢
I “ concentrated, as acid acetic.....	20%
I “ essence of (T. D. 3964, 4378), as acetic acid....	20%
§3 “ raspberry (G. A. 1616).....	20%
236 “ tarragon (T. D. 8576).....	per gall. 7½¢
Vinegars, medicinal and toilet, see “Preparations.”	
Vines, all kinds, see “Plants.”	
14 Violet, coal tar color (T. D. 1081, G. A. 1391).....	25%
326½ Violin bows.....	25%
504 “ “ hair for (G. A. 737, 2867).....	free.
§3 “ “ rosin for (G. A. April 30, 1895).....	20%
326½ “ strings, cat gut chief value (G. A. 1655, 2463)....	25%
431 “ “ gut cord (G. A. 311, 2828).....	free.
326½ “ “ any other material.....	25%

*The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar, paragraph 236.

Vinegar of less than the standard strength is subject to duty as if of the standard strength. Above the standard, additional duties to be levied in proportion to such strength (T. D. 2988, G. A. 1580). Mode of testing, see T. D. 3136.

Paragraph Law, 1894.		Rate of Duty.
326½ Violins, or parts of.....		25%
321 " if toys (G. A. 729).		25%
326½ " cases for.....		25%
664 Virus, vaccine.....		free.
177 Vises, iron, steel or other metal.....		35%
Vitriol, oil of, see "Sulphuric Acid."		•
405 " blue, or sulphate of copper.....		free.
455 " green (sulphate of iron or copperas).		free.
60 " white, or sulphate of zinc.....		25%

W

264	Wadding, cotton.....	35%
313	" paper.....	20%
331	Wads, gun, all descriptions.....	10%
§3	Wafers or crackers, edible (G. A. 2989).....	20%
667	" unmedicated, not edible (G. A. 387).....	free.
667	" " coverings for pills (T. D. 6004).....	free.
59	" medicated.....	25%
667	" for fish food (G. A. 387).....	free.
Wagon	blocks, see "Blocks," under title "Woods."	
181	" boxes, wood	25%
" tongues (T. D. 2570), see "Woods."		
Wagons,	according to material of chief value.	
" belonging to immigrants, see "Animals."		
Waiters,	see "Trays."	
Walnut,	see "Woods."	
222	Walnuts, all kinds not shelled (T. D. 6512).....per lb.	25%
222	" " " shelled.....per lb.	4%
222	" in salt and water, not shelled (T. D. 6290).per lb.	25%
Warps or warp yarn, cotton, see "Cotton Thread."		
298	" spun silk (T. D. 6109, G. A. 2153).....	30%
43	Wash blue, containing ultramarine	per lb.
14	" " " no ultramarine as coal-tar color (G. A. 1346, 1565).....	25%
148	Washers, wrought iron or steel.....	25%
61	Washes, cosmetics or dentifrice, non-alcoholic.....	40%
67	Washing crystals, as sal soda (G. A. 1214).....per lb.	35%
86	Wash tubs, porcelain (T. D. 7022).....	30%
86	" " " decorated.....	40%
83	" " common stoneware (G. A. 1888).....	20%
362	Waste, not specially provided for (T. D. 9886, G. A. 1728).....	10%
458	" cotton (G. A. 1638).....	free.
497	" flax (T. D. 4464, 5365, 9631; G. A. 813, 2020, 2099).free.	
" fur; see "Fur waste."		
497	" hemp (T. D. 9381).....	free.
497	" jute (T. D. 1836, G. A. 2020).....	free.
577	" for paper stock.....	free.
513	" India rubber (T. D. 6067, G. A. 97, 1636).....	free.

Paragraph Law, 1894.		Rate of Duty.
<i>Waste—Continued.</i>		
362	" photographer's silver (T; D. 6058).....	10%
617	" silk (T. D. 3752).....	free.
§3	" starch (T. D. 6949).....	20%
556	" soapstone (T. D. 6559).....	free.
497	" tow (T. D. 4464, 5365, 9631; G. A. 813, 2020, 2099).free. " wool, see "Wool."	
173	Watches, or parts of watches, whether separately packed or otherwise* (T. D. 291, 9122, 6851; G. A. 531).....	25%
	" set in handles of canes or whips (T. D. 9061, 9246), according to material of chief value.	
321	" toy (T. D. 9925, G. A. 1650).....	25%
336	Watch chains (G. A. 384, 1309, 1450).....	35%
173	" crystals (T. D. 5943).....	25%
173	" dials (T. D. 2807).....	25%
177	" ornaments, metal (G. A. 486).....	35%
467	" jewels to be used in the manufacture of watches (G. A. 2432; T. D. 15350).....	free.
336	" keys, if jewelry, real or mock (T. D. 5103).....	35%
177	" " not jewelry, metal (T. D. 1460, 10010, G. A. 543).....	35%
	" stands, according to material of chief value.	
	" wire, see "Wire."	
489	Watermelons (G. A. 1110).....	free.
218	" prepared or preserved in soy or syrup (G. A. 1628).....	30%
Water colors, see "Paints."		
273	" proof cloth, not specially provided for (T. D. 4192, G. A. 1138, 1286, 1344, 1367, 1948, 1986). valued at 25¢ or less per sq. yd.....	25%
	valued above 25¢ per sq. yd.....	40%
401	" and land fowls, dead or alive, except poultry (G. A. 1916.).....	free.
401	" fowls, wild ducks (G. A. 412).....	free.
59	Waters, cherry laurel (T. D. 9931).....	25%
	" medicinal, see "Preparations."	
	" mineral, see "Mineral Waters."	
59	" orange and orange flower (G. A. 102).....	25%
59	" rose (T. D. 9931, 5945, G. A. 1042).....	25%
	" toilet, see "Preparations."	
555	" soda, and all similar waters.....	free.
351	Wax, all manufactures of, or of which wax is component material of chief value, not specially pro- vided for (T. D. 6945, 9009), (see notes to Section 4, Act of Aug. 28, 1894).....	25% (articles composed wholly or partly of wax if

*For protection of trade mark, see Section 6, Act of Aug. 28,
1894.

Paragraph
Law, 1894.

Rate of
Duty.

Wax—*Continued.*

not found in this "Schedule" under their specific names are classified under this general provision.)

668	" bay or myrtle (vegetable wax), (T. D. 7426).....	free.
397	" bees.....	free.
353	" busts, with human hair, if hair chief value (T. D. 6659).....	30%
397	" Chinese (T. D. 2225).....	free.
	" figures, dressed, dutiable according to material of chief value.	
§3	" fish (T. D. 6263).....	20%
	" flowers, see "Artificial Flowers."	
668	" fossil (T. D. 2703, 6258).....	free.
668	" Japanese (T. D. 2225).....	free.
668	" mineral (T. D. 6258).....	free.
§3	" sealing.....	20%
351	" shoemakers'.....	25%
351	" tapers and candles (G. A. 1205).....	25%
668	" vegetable (T. D. 7426).....	free.

Wearing apparel, see "Clothing" and "Effects," and Section 2800 Revised Statutes (*supra*).

263	Webbing, cotton, elastic or non-elastic (T. D. 7333, G. A. 1691, 2150, 2449)*.....	45%
263	" flax or other vegetable fiber (G. A. 1000).....	45%
300	" silk, or silk chief value, elastic or non-elastic (G. A. 258, 1223, 1745).....	45%
352	" silk and rubber, if rubber chief value (see G. A. 1223).....	25%
286	" wool or worsted (T. D. 8255, G. A. 2796).....	50%
272	Webs, flax.....	40%
129	Wedges, iron or steel (T. D. 6392).....	per lb. 1½%
	Wedge-wood ware, see "Earthenware."	
	Weeds, (drugs), see "Drugs."	
558	" sea weeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for.....	free.
352	" all manufactures of, or of which weeds are component material of chief value, not specially provided for (see notes to Section 4, Act of Aug. 28, 1894) (T. D. 4635).....	25%

Weight, duty to be paid on actual weight at time of withdrawal (section 50, Act of October 1, 1890) (T. D. 15210).

*Webbing composed of cotton and rubber is classified under paragraph 263, whether cotton or rubber is chief value (G. A. 1223, 1691).

Paragraph Law, 1894.		Rate of Duty.
	Weights, paper, according to material of chief value (G. A. 1332, 1502, 2406).	
177	" and balances, brass, iron or other metal (T. D. 6226, G. A. 1515).....	35%
386	Weld (dye) crude.....	free.
671	Whalebone, unmanufactured.....	free.
352	" manufactures of, or of which whalebone is component material of chief value, not specially provided for (see notes to Sec- tion 4, Act of Aug. 28, 1894) (G. A. 1353) ..	25%
	(articles composed wholly or partly of whalebone, if not found in this "Schedule" under their specific names are classified under this general pro- vision.)	
	" materials for hats, bonnets or hoods, see " Hats."	
34	Whale-oil, of foreign fisheries.....	25%
568	" of American fisheries.....	free.
	Wharf timber, see timber under title "Woods."	
190	Wheat and wheat flour (T. D. 6156; G. A. 2974).....	20%
	Wheel hubs, see hubs under title "Woods."	
	Wheels, iron or steel, see "Iron or Steel."	
508	Whet stones and hones, (T. D. 8786).....	free.
	" " emery, see "Emery."	
	Whip-gut, see "Cat-gut."	
353	Whips, of partially tanned skins (T. D. 6257).....	30%
684	" bamboo, reeds, and sticks for, in the rough or not further manufactured than cut into suitable lengths (T. D. 4345; G. A. 1281, 1665).....	free.
179	" reeds for, wrought or manufactured from rattan or reeds (G. A. 1665).....	10%
177	" with metal whistle, if metal chief value.....	35%
	" according to material of chief value.	
181	" rattans for, polished and varnished (G. A. 1499) ..	25%
181	" malacca for, polished and varnished (G. A. 1702). ..	25%
181	" bamboo for, finished (G. A. 978).....	25%
	Whiskey, see "Liquors."	
	Whist-markers, according to material of chief value.	
	Whistles, dog, police and drivers' according to material of chief value (T. D. 2985, G. A. 2406).	
321	" if toys	25%
101	White enamel, fusible (G. A. 2317, 2319, 2537).....	25%
52	" lead, dry, or in pulp, or ground or mixed with oil (T. D. 7059, 10069).....	per lb. 1½\$
160	" metal, in leaf (T. D. 8479).....	40%
	" paint, see "Paints."	
60	" vitriol or sulphate of zinc.....	25%

EXISTING LAWS AND DECISIONS. 555

Paragraph Law, 1894.		Rate of Duty.
46	Whiting and Paris white, dry (T. D. 5374).....	per lb. $\frac{3}{4}\%$
46	" " " ground in oil.....	per lb. $\frac{3}{4}\%$
263	Wicking, lamp or candle, cotton or vegetable fiber, woven, braided or twisted.....	45%
353	Wigs, human hair (T. D. 1366, 1539).....	30%
401	Wild ducks (G. A. 412).....	free.
179	Willow, or osier, manufactures of.....	25%
181	" " chairs (T. D. 9536).....	25%
179	" " prepared for basket maker's use (T. D. 3199).....	20%
	" " materials for hats or bonnets, see "Hats."	
683	Willows, peeled (T. D. 6370, G. A. 578).....	free.
683	" " split (G. A. 2375).....	free.
	Window curtains, see "Curtains."	
177	" " frames, metal (T. D. 9952).....	35%
	" " glass, see "Glass."	
	Windows, glass, painted for churches, see "Art."	
102	" " stained or painted glass windows or parts thereof.....	35%
74	Wine lees, or lees crystals (T. D. 2489).....	20%
	Wines, see "Liquors."	
16	" " coloring for (T. D. 7403).....	50%
	" " medicated, see "Preparations."	
177	Wings of gold, silver or other metal (G. A. 393).....	35%
	Wire:	
124	manufactures of iron or steel wire shall pay the maxi- mum rate of duty which would be imposed upon any wire used in the manufacture thereof and in addition thereto one cent per pound.	
177	brass (T. D. 6436).....	35%
	cloths, see manufactures of wire, above.	
177	copper (T. D. 6436).....	35%
	corset and crinoline (T. D. 9409), see iron or steel wire, below.	
	covered and coated, see iron or steel wire, below.	
	drill rods, iron or steel, see iron or steel wire, below.	
	fence, see rods, below.	
177	gold, if not thread.....	35%
	hat wire, iron or steel (T. D. 9807), see iron and steel wire, below.	
124	iron or steel, round* (T. D. 5778), valued not over $\frac{4}{4}$ per lb.,	
	all sizes not smaller than 13 wire gauge.....	per lb. $1\frac{1}{2}\%$
	smaller than 13 and not smaller than 16 wire gauge.....	per lb. $1\frac{1}{2}\%$
	smaller than 16 wire gauge.....	per lb. 2%
	valued over $\frac{4}{4}$ per lb. (G. A. 2874).....	40%

*Stubb's Birmingham wire gauge adopted by the Department as

Paragraph Law, 1894.		Rate of Duty.
	Wire— <i>Continued.</i>	
124	iron or steel wire and wire or strip steel, commonly known as crinoline wire, corset wire, drill rods, needle wire, piano wire, clock and watch wires, and all steel wires, whether polished or unpolished, in coils or straightened, and cut to lengths, drawn cold through dies, and hat wire, flat steel wire, or sheet steel in strips, uncovered or covered with cotton, silk, or other material, or metal, and all the foregoing manufactures of iron or steel, of whatever shape or form (G. A. 709, 1632; T. D. 14965; G. A. 2986, 3010, April 16, 1895).	
	valued above 4¢ per lb.....	40%
177	all the above valued at 4¢ or less per lb.....	35%
124	<i>Provided,</i> That articles manufactured from iron or steel wire shall pay the maximum rate of duty which would be imposed upon any wire used in the manufacture of such articles and in addition thereto one cent per pound.	
167	lead.....per lb. 1½¢	
	mattresses, see manufactures of wire, above.	
	nail rods, see wire rods, below.	
147	nails, wrought iron or steel.....	25%
	needle wire, iron or steel, see iron or steel wire, above.	
	netting, see manufactures of wire, above.	
	piano, see iron or steel wire, above.	
	ribbon (G. A. 2591), as iron or steel flat wire, above.	
123	rods: rivet, screw, fence, and other iron or steel wire rods, whether round, oval, flat, square, or in any other shape, and nail rods, in coils or otherwise (T. D. 8325, 5910, G. A. 1480).	
	valued at 4¢ or less per lb.....per lb. 1½¢	
	valued over 4¢ per lb.....per lb. ¾¢	
	<i>Provided,</i> That all round iron or steel rods smaller than No. 6 wire gauge shall be classed and dutiable as wire.	
	rope (G. A. 663, 728, 2218), see manufactures of wire, above.	
	rope for construction of vessels, see "Vessels."	
	screw wire rods, see rods, above.	
177	silver, if not thread (G. A. 2762, April 17, 1895).....	35%
	steel, see iron or steel wire, above.	
	tinsel, see "Tinsel."	
	watch, see iron or steel wire, above.	
395	Witherite or carbonate of baryta.....	free.

the standard (T. D. 2438), see 14263.

See General Provisions to "Iron or Steel," page 429.

Paragraph Law, 1894.	Rate of Duty.
386 Woad or pastel (dye), crude.....	free.
Wolf skins as fur skins (G. A. 1857).	
389 Wood, ashes and lye of.....	free.
" lake, see "Paints."	
" pulp, see "Pulp."	
647 " tar and pitch.....	free.
Woods and articles of wood, viz:	
181 all manufactures of wood, or of which wood is the component part of chief value, not specially provided for* (see notes to Sec. 4, Act of Aug. 28, 1894) (T. D. 5242, 5886, 7723, 6435, 9518, 9254; G. A. 820, 1014, 1502, 1620, 2374).....	25%
(articles manufactured wholly or partly of wood, if not found in this "Schedule" under their specific names, are classified under this general provision.)	
683 all wood, unmanufactured (T. D. 343, 2570, 4263, 4741, 4958, 4983, 5307, 5599, 5655, 5867, 8018; G. A. 578, 2375) (see note page 568).....	free.
bar, Brazil and brazilletto, see "Dyewoods."	
684 bamboo, unmanufactured.....	free.
" for canes, whips or umbrellas, see "Canes," "Whips" and "Umbrellas."	
679 blocks, viz: last, wagon, oar, gun, heading, and all like blocks or sticks, rough-hewn or sawed only, (T. D. 2570, 3593, 6614, 8111; G. A. 2228) (see note page 568) free.	
181 same, when finished (T. D. 6936, 7723, 10071; G. A. 1015).....	25%
683 blocks for paving (T. D. 343, 5867) (see note page 568) ..free.	
683 " pipe and match (T. D. 3411, 5307).....	free.
boards, see lumber, below.	
673 bolts, handle, single, stave and heading (T. D. 6614)..free.	
180 boxes, packing, not specially provided for (T. D. 3817, 9177; G. A. 296, 1087).....	20%
boxes for oranges and lemons, see "Oranges."	
684 boxwood, in log, rough or hewn.....	free.
" lumber, see lumber, below.	
684 briar-root or briar-wood, and similar wood unmanufactured, or not further manufactured than cut into blocks suitable for the articles into which they are intended to be converted.....	free.
684 cabinet woods, all forms, in the log, rough or hewn (T. D. 2044, 5271, 7366; G. A. 301, 1503, 1509, 2517).....	free.
" " lumber of, see lumber, below.	
" " manufactured, see "Furniture."	

*Manufactures of the fibrous part of the bark of a tree are not manufactures of wood (G. A. 1510).

Paragraph Law, 1894.		Rate of Duty.
<i>Woods and articles of wood.—Continued.</i>		
180	casks and barrels, empty.....	20%
	" " " manufactures of U. S. returned, see " " " United States products returned."	
	cedar timber (G. A. 852), see timber below.	
	" lumber, see lumber, below.	
684	" in the log, rough or hewn (T. D. 10402).....	free.
§3	" saw dust (T. D. 4899).....	10%
677 {	clapboards, pine or spruce (T. D. 6318), (see note page 568).....	free.
678 }	corkwood or bark, see "Cork."	
	dyewoods, see "Dyewoods."	
	deals, see lumber, below.	
684	ebony, in log, rough or hewn.....	free.
	" lumber, see lumber, below.	
673	fire wood (T. D. 8171).....	free.
	furniture, see "Furniture."	
	fustic, see "Dyewoods."	
684	granadilla, in log, rough or hewn.....	free.
	" lumber, see lumber, below.	
679	gun blocks, rough hewn or sawed only T. D. 3599), (see note page 568).....	free.
673	handle and heading bolts.....	free.
679	heading blocks, rough, hewn or sawed only, (see note page 568).....	free.
683	headings for barrels, no further manufactured than sawed and split (T. D. 3863), (see note page 568).....	free.
181	" when finished.....	25%
672	hoop timber, round, natural condition (T. D. 3627)....	free.
683	hoop timber, or poles, rough hewn or sawed only (T. D. 3035, 5655), (see note page 568).....	free.
181	hoops, finished (T. D. 2307, 3903; G. A. 2892).....	25%
673	hop poles (T. D. 5105).....	free.
679	hubs for wheels, rough hewn or sawed only (T. D. 3593, G. A. 2228), (see note page 568).....	free.
181	" " " when finished (T. D. 7723).....	25%
684	lancewood, in the log, rough or hewn.....	free.
	" lumber, see lumber, below.	
181	lasts	25%
679	last blocks, rough hewn or sawed only (see note on page 568).....	free.
680	laths (see note page 568).....	free.
684	lignumvitæ, in log, rough or hewn.....	free.
	" lumber, see lumber, below.	
	logs, see timber, below.	
	logwood, see "Dyewoods."	

Paragraph Law, 1894.		Rate of Duty.
<i>Woods and articles of wood.—Continued.</i>		
676	lumber,* sawed boards, plank, deals, and other lumber, rough or dressed, except boards, plank, deals, and other lumber of cedar, lignumvitæ, lancewood, ebony, box, grandilla, mahogany, rosewood, satinwood, and all other cabinet woods (T. D. 4958, 5380, 9518; G. A. 295, 2290; T. D. 15259) free.	
181	" boards, plank, deals, and other lumber of cedar, lignumvitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all other cabinet woodst† (G. A. 2971)	25%
	lumber, for vessels, see "Vessels."	
684	mahogany, in log, rough or hewn (G. A. 2206).....	free.
	" lumber, see lumber, above.	
679	match blocks, see blocks, above.	
681	oar-blocks, rough hewn or sawed only (see note page 568).....	free.
672	palings and pickets (T. D. 7378), (see note page 568).....	free.
	piling, logs with bark on (T. D. 901), (see note page 568).....	free.
	planks, see lumber, above.	
577	poplar and other woods fit only to be converted into paper (T. D. 3769, 11951).....	free.
679	posts, rough hewn or sawed only (T. D. 5867), (see note page 568).....	free.
673	" fence (G. A. 923).....	free.
679 }	" paving, cedar (see note page 568) (G. A. 2878).....	free.
672 }		

*The term "board measure" is synonymous with "inch measure," and all sawed lumber, whether under or over one inch in thickness, should be reduced to inch measure for the purpose of assessment of duty (T. D. 1770). The Department has adopted the following method for the measurement of lumber (T. D. 5379, 5402):

If $\frac{1}{2}$ inch and less than $\frac{5}{8}$ inch, as $\frac{1}{2}$ inch.

" $\frac{5}{8}$ " " " " $\frac{3}{4}$ " " $\frac{5}{8}$ "

" $\frac{3}{4}$ " " " " $\frac{7}{8}$ " " $\frac{3}{4}$ "

" $\frac{7}{8}$ " " " " $1\frac{1}{4}$ " " $\frac{1}{2}$ "

" $1\frac{1}{4}$ " " " " $1\frac{1}{2}$ " " $1\frac{1}{4}$ "

" $1\frac{1}{2}$ inch or over, in the same manner, by $\frac{1}{4}$ inch variations.

Dressed and planed are synonymous terms when applied to lumber (T. D. 15263).

†In the case of Hartranft vs. Wiegmann (121 U. S. 609; 7 Sup. Ct. Rep. 1240), a general rule is formulated as to what constitutes a manufacture. To constitute a *manufacture* there must be a transformation, mere labor bestowed upon an article, even if that labor is applied through machinery, will not make it a manufacture, unless it has progressed so far that a transformation ensues, and the article becomes commercially known as another article from that in which it began its existence (G. A. 63, 1447), but see T. D. 15299.

*The term "ship timber" embraces timber to be used for the frame or keel of a vessel, or its masts and ship timber squared and ship knees dressed. The term "ship planking" is synonymous with the term "ship planks," and refers to broad pieces of sawed lumber, differing from a board only in being of greater thickness, used in the construction of ships and bearing different names, according to the parts of the ship where applied, such as "wales," "thickness," "bottom planks," &c., (T. D. 1707, 3602, 4347, 6202, 8564; G. A. 780, 795, 2742).

EXISTING LAWS AND DECISIONS. 561

Paragraph Law, 1894.	Rate of Duty.
Woods and articles of wood.—Continued.	
672 timber, round and unmanufactured, and logs, not specially enumerated or provided for (T. D. 901, 4983, 5842) (see note page 568)	free.
" ship, see ship timber, above.	
674 timber, hewn and sawed, and timber used for spars, and in building wharves (T. D. 5219, 6089; G. A. 126, 295, 795, 852, 1593) (see note page 568).free.	
675 " squared or sided (T. D. 2406, 2529, 10089) (see note page 568).....	free.
timber for vessels, see "Vessels."	
181 veneers of wood (T. D. 1426).....	25%
679 wagon blocks, rough hewn or sawed only (T. D. 2570) (see note, page 568).....	free.
683 " tongues, sawed only (T. D. 2570) (see note, page 568).....	free.
676 walnut, lumber (T. D. 2044) (see note, page 568).....	free.
WOOL, UNMANUFACTURED, VIZ: *	
685 Wool of the sheep, hair of the camel, goat, alpaca, and other like animals, and all wool and hair on the skin, noils, yarn waste, card waste, bur waste, slubbing waste, roving waste, ring waste, and all waste; or rags composed wholly or in part of wool, not otherwise provided for (G. A. 1329, 1798; T. D. 15550).....	free.
279 Wool of the sheep, hair of the camel, goat, alpaca, or other like animals, in the form of roving, roping or tops (T. D. April 16, 1895).....	20%
279 Wool flocks, mungo, shoddy, garnetted waste, and carded waste, and carbonized noils, or carbonized wool.....	15%
WOOLENS AND WORSTEDS, VIZ.:	
astrachans, as manufactures of wool (T. D. 14120, G. A. 2219).	
balmorals, as clothing below.	
286 beltings, bindings, braids and braces, wholly or in part of wool, worsted, or animal hair (T. D. 4806, G. A. 625, 651, 1131, 1230, 2586).....	50%
belting, for machinery (G. A. 664), see felts, below.	
282 } blankets (not over 3 yds. long), wholly or in part of wool, worsted or animal hair (T. D. 4271, 9012; G. A. 2598, 2886).	
valued not over 30¢ per lb.....	25%
valued over 30¢ and not over 40¢ per lb.....	30%
valued over 40¢ per lb.....	35%
282 } blankets over 3 yds. long,	
valued not over 50¢ per lb.....	40%
valued over 50¢ per lb.....	50%
283 } boots as clothing, below (T. D. 1536, 3005, 3023, 3393, 7218, 8126, 8455; G. A. 249).	

Paragraph
Law, 1894.Rate of
Duty.

	Woolens and worsteds.— <i>Continued.</i>	
	bunting, see dress goods, below.	
	button cloth, see "Button forms."	
286	buttons, or barrel buttons, or buttons of other forms, for tassels or ornaments, wholly or in part of wool, worsted or animal hair.....	50%
	caps as clothing below (G. A. 1302).	
	carpets, see "Carpets."	
283	cloth, wool, worsted or animal hair chief value, valued not over 50¢ per lb.....	40%
	valued over 50¢ per lb.....	50%
285	clothing, knit, wool or worsted.....	50%
284	" ready-made, and articles of wearing apparel of every description, not specially provided for, wool, worsted, or animal hair chief value, made up or manufactured, wholly or in part, including those having India rubber as a component material (G. A. 334, 345, 603, 1549, 1045, 1302, 2494, 1489, 2129, 2084, 2041), valued over \$1.50 per lb.....	50%
	valued less than \$1.50 per lb.....	45%
283	valued at \$1.50 per lb.....	50%
285	" cloaks, dolmans, jackets, talmas, ulsters or other outside garments for ladies' and children's apparel and goods of similar description, or used for like purposes, com- posed wholly or in part of wool, worsted, or animal hair, made up or manufactured wholly or in part (T. D. 5903, G. A. 1045)..	50%
	coat linings, see dress goods, below.	
286	cords, and cords and tassels, wholly or in part of wool, worsted, or animal hair.....	50%
	drawers (G. A. 2041), as clothing above.	
	dolls, in wool apparel, see "Toys."	
283	dress goods, women's and children's, coat linings, Italian cloth, bunting, or goods of similar descrip- tion or character, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, including such as have India rub- ber as a component material, and not specially pro- vided for* (T. D. 8679, 9913, 10076; G. A. 64, 857, 1667; T. D. 13938). valued not over 50¢ per lb.....	40%
	valued over 50¢ per lb.....	50%

*Figured and fancy alpacas, diagonals, mohair serges, fancy mohair, or London twills, shall be classified hereafter as women's and children's dress goods, or as assimilating thereto, under the decision of the Court in the case of *Herman vs. Arthur*. When, however, such fabrics are obviously designed for use in the manu-

Paragraph Law, 1894	Duty of Duty.
Woolens and worsteds.—Continued.	
286 dress trimmings, wholly or in part of wool, worsted, or animal hair (T. D. 3837; G. A. 2357, 2416; T. D. 15558).....	50%
286 embroideries, wholly or in part of wool, worsted, or animal hair* (G. A. 2088, 2168, 2231).....	50%
284 felts not specially provided for, wholly or in part wool, worsted or animal hair (G. A. 1102, 1314).	
valued over \$1.50 per lb.....	50%
valued less than \$1.50 per lb.....	45%
283 valued at \$1.50 per lb.....	50%
282 felts for printing machines, wholly or in part wool or animal hair (G. A. 664, 2886).	
valued not over 30¢ per lb.....	25%
valued over 30¢ and not over 40¢ per lb.....	30%
valued over 40¢ per lb.....	35%
flannel not for underwear, see dress goods, above.	
282 } flannels for underwear, composed wholly or in part of wool, worsted or animal hair (weighing 4 oz. or less per sq. yd.) (G. A. 279, 857, 1511).	
valued not over 30¢ per lb.....	25%
valued over 30¢ and not over 40¢ per lb.....	30%
valued over 40¢ per lb.....	35%
weighing over 4 oz. per sq. yd.....	
valued not over 50¢ per lb.....	40%
valued over 50¢ per lb.....	50%
flannels slightly embroidered, dutiable as flannels (T. D. 1724).	
286 fringes, wholly or in part of wool, worsted or animal hair.....	50%
286 galloons, gimps, and gorings, wholly or in part of wool, worsted, or animal hair (G. A. 2357).....	50%
282 gloves, as clothing, above (G. A. 2041).	
282 hats of wool, wholly or in part of wool, worsted or animal hair† (G. A. 1489).	
valued not over 30¢ per lb.....	25%
valued over 30¢ but not over 40¢ per lb.....	30%
valued over 40¢ per lb.....	35%
hosiery, as clothing, above.	
Italian cloths, see dress goods, above.	

facture of upholstery or other articles, and are not of the character sold as dress goods for women and children, they will be excluded from classification as dress goods (T. D. 3237).

*The word embroideries (as used in paragraph 286) is commercially limited to such embroidered material as is adopted to be made up into articles and not to articles embroidered (G. A. 2168).

†The term "hats of wool" embraces such hats as ladies' quilted alpine hats, composed of wool, with silk band (G. A. 1493). Miners' hats composed of resin and wool, wool chief value (G. A. 1760). Alpaca hats made of alpaca cloth (silk and wool), trimmed with feathers and flowers, wool chief value (G. A. 1977). Felted wool hats, varnished (T.D. 9825, G. A. 215).

Paragraph Law, 1894.		Rate of Duty.
Woolens and worsteds.—Continued.		
281	knit fabrics, and all fabrics made on knitting machines or frames (not including wearing apparel), wool, worsted, or animal hair chief value.*	
	valued not over 40¢ per lb.....	35%
	valued over 40¢ per lb.....	40%
286	laces, wholly or in part of wool, worsted, or animal hair (G. A. 1219, 2168, 1386).....	50%
283	manufactures of wool, worsted, or animal hair, if same chief value, not specially provided for (including such as have India rubber as a component material), (see notes to Section 4, Act of Aug, 28, 1894) (G. A. 2219).	
	valued not over 50¢ per lb.....	40%
	valued over 50¢ per lb.....	50%
	(articles composed wholly or partly of wool, if not found in this "Schedule" under their specific names are classified under this general provision.)	
286	nettings.....	50%
286	nets, head, wholly or in part of wool, worsted, or animal hair.....	50%
	plushes, and other pile fabrics, wholly or in part of wool, worsted or animal hair, as wool manufactures.	
685	rags, woolen.....	free.
	rugs, see "Carpets and rugs."	
281	shawls, wool, worsted, or animal hair, wholly or partly (G. A. 2215, 2088, 2598, 2763, 2847).	
	valued not over 40¢ per lb.....	35%
	valued over 40¢ per lb.....	40%
	shirts, as clothing, above (G. A. 2041).	
	shoes and slippers, as clothing, above.	
	stockings, as clothing, above.	
286	suspenders, wholly or in part of wool, worsted, or animal hair.....	50%
	tassels, see cords and tassels, above.	
	toys, see "Toys."	
	trimmings, see specific article.	
286	veilings	50%
286	webbing, composed wholly or in part of wool, worsted, or animal hair, elastic or non-elastic (T. D. 8255; G. A. 2796).....	50%

*The Supreme Court (*In re Arnold*, 46 Fed. Rep. 510, affirmed in 147 U. S. 474 cited in G. A. 2041) held that the term "Knit fabrics" was intended to embrace only such *piece* goods as are fabrics made on knitting machines or frames, other than ready-made clothing and other articles of wearing apparel, and accordingly decided that woolen and worsted knit goods, such as hosiery, undershirts, drawers, &c., were properly classified as wearing apparel (G. A. 2041).

Paragraph Law, 1894.	Rate of Duty.
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Woolens and worsteds.—Continued.	
280 yarns, wool, worsted, or animal hair, wholly or in part of (T. D. 6649).	
valued not over 40¢ per lb.....	30%
valued over 40¢ per lb.....	40%
Works of art, see "Art."	
Worm-gut, see "Cat-gut."	
60 Wormwood, oil of (absinthe).....	25%
Worsteds, see "Woolens."	
Wrecks, goods recovered from,* see Sections 2928, 3058, Revised Stautes, Act of June 22, 1874, and section 20 of Act of August 28, 1894, <i>supra</i> , and notes at the foot of this page.	

X

§3 Xylidine (T. D. 5538).....	20%
Xylonite (T. D. 6744), as collodion, which see.	

556 Xyotide, mineral, <i>crude</i>	free
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Y

689 Yams.....	free.
§3 " flour of (G. A. 2700).....	20%

*1. The word "WRECK" is defined to mean the injury or destruction of a vessel by being cast on shore, or on the rocks, or by being permanently disabled or sunk by the force of winds or waves, or by collision or by fire (T. D. 4337). When a vessel sinks she becomes a *wreck* at the time of sinking, and not at the time when it proves impossible to raise her (T. D. 4327, 12061). Goods recovered from a *lighter*, which sank while carrying the goods to the importing vessel in the port of exportation, were held to be wrecked goods and entitled to entry under Section 2928, R. S. q. v. (T. D. 12061). But a vessel after *stranding* and being conveyed into port is not a *wreck*, and her cargo is not wrecked goods (T. D. 7554) nor is the cargo of a vessel which was damaged by extinguishing a fire, on board, considered wrecked goods (T. D. 7326).

2. Anchors and chains slipped during a storm within the waters of the United States, and recovered by other parties, not dutiable (T. D. September 21, 1875, April 6, 1894, Baltimore).

3. The hull, tackle, apparel and sea-stores of a *foreign* vessel, wrecked or condemned on the shores of the United States, or of an *American* vessel, wrecked in foreign waters and brought back to the owners in the United States, are not dutiable, the involuntary arrival not being regarded as an importation. If in the latter case they are sold abroad, and the purchaser returns them to the United states, they become dutiable (T. D. 131, 538, 563, 566, 2188, 4327, 7064, 7807, 11582, 12086, 13096, 15096).

4. Kentledge used as ballast on a vessel wrecked is not part of equipment, and is treated as merchandise upon importation (T. D. 2082).

5. *Wrecked or deraelict goods sold on behalf of salvors* are dutiable, if they belong to the dutiable class (T. D. 2041, 2282, 4168).

6. *Iron and steel* should be appraised on its condition and value at the time of importation, same as other wrecked goods (T. D. 8028).

Paragraph Law, 1894.		Rate of Duty.
450	Yarn,* coir, (T. D. 3883).....	free.
	" cotton, see "Cotton thread."	
274	" or threads, of flax or hemp or of a mixture of either.....	35%
353	" fur (T. D. 2797, 6208, 7173; G. A. 527).....	30%
267	" jute.....	30%
277	" grass.....	35%
298	" or threads, silk, of every description (T. D. 6127, 6305).....	30%
	" waste, wool, see "Wool."	
	" woolen and worsted, see "Woolens."	
§3	Yeast cakes.....	20%
14	Yellow crystals (T. D. 523, 9766).....	25%
	Yellow metal, see "Metals."	
386	Yolks of eggs, for tanning (T. D. 2889, 7315).....	free.

Z

690	Zaffer.....	free.
	Zephyr cloth, wool, as woolen dress goods (T. D. 7630). " " cotton, as cotton cloth (G. A. 1302).	
177	Zinc, articles, manufactures, or wares, not specially provided for, composed wholly or in part of zinc, whether partly or wholly manufactured (G. A. 73), (see notes to Sec. 4, Act of Aug. 28, 1894).....	35%
	(articles composed wholly or partly of zinc, if not found in this "Schedule" under their specific names, are classified under this general provision.)	
60	" acetate of.....	25%
§3	" ashes (T. D. 4990).....	20%
174	" in blocks.....	per lb. 1¢
60	" chloride of (T. D. 4526, G. A. 1575).....	25%
556	" dust (T. D. 3428).....	free.
174	" in granules (T. D. 8868).....	per lb. 1¢
	" metal for sheathing, see "Metals."	
177	" nails.....	35%
176	" old and worn out, fit only to be remanufactured, per lb. 3¢	
47	" oxide of, dry or ground in oil.....	per lb. 1¢
	" paint, see "Paints."	
174	" in pigs.....	per lb. 1¢
60	" nitrate of.....	25%
151	" plates, engraved or lithographed.....	25%

*The difference between *yarn* and *twine*, consists in the former being a material spun for weaving with little, if any, twist while the latter is closely twisted so as to make it strong and fit for use in binding packages of merchandise, and the making of seines, nets, &c., (T. D. 4948, 6029, 6054, 6467, G. A. 177, 2232, 2400.)

Paragraph
Law, 1894.Rate of
Duty.Zinc—*Continued.*

175	" in sheets, not polished nor further advanced than rolled.....	per lb. 1 $\frac{1}{4}$
177	" " " prepared for engraving or printing (T. D. 4726, 8880; G. A. 2523)	35%
177	" " " nickel plated (G. A. 78).....	35%
60	" sulphate of (white vitriol).....	25%
326 $\frac{1}{2}$	Zithers, or parts of.....	25%
249	Zoedone (T. D. 5790), as mineral water, artificial.....	20%
	Zoological collections, see "Animals."	
	Zythum, see "Liquors."	

NOTE.

Paragraph 683 of Act of Aug. 28, 1894, provides, that all the articles mentioned below, when imported from any country which lays an export duty or imposes discriminating stumpage dues on any of them, shall be subject to the duties under the Act of October 1, 1890, viz:*

Paving posts, railroad ties, and telephone and telegraph poles of cedar.

Timber, hewn and sawed, and timber used for spars and in building wharves.

Timber, squared or sided.

Sawed boards, plank, deals, and other lumber, rough or dressed, except boards, plank, deals, and other lumber of cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all other cabinet woods.

Pine clapboards.

Spruce clapboards.

Hubs for wheels, posts, last blocks, wagon blocks, oar blocks, gun blocks, heading, and all like blocks or sticks, rough hewn or sawed only.

Laths.

Pickets and palings.

Shingles.

Staves of wood of all kinds, and wood unmanufactured.

EXTRACT OF ACT OF OCT. 1, 1890.

SCHEDULE D.—WOOD AND MANUFACTURES OF.

216. Timber, hewn and sawed, and timber used for spars and in building wharves, ten per centum ad valorem.

217. Timber, squared or sided, not specially provided for in this act, one-half of one cent per cubic foot.

218. Sawed boards, plank, deals, and other lumber of hemlock, white wood, sycamore, white pine and basswood, one dollar per thousand feet board measure; sawed lumber, not specially provided for in this act, two dollars per thousand feet board measure; but when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid for each

*No export duties nor discriminating stumpage dues are imposed by Canada (T. D. 15255, 15420).

side so planed or finished fifty cents per thousand feet board measure; and if planed on one side and tongued and grooved, one dollar per thousand feet board measure; and if planed on two sides, and tongued and grooved, one dollar and fifty cents per thousand feet board measure; and in estimating board measure under this schedule no deduction shall be made on board measure on account of planing, tongueing and grooving: *Provided*, That in case any foreign country shall impose an export duty upon pine, spruce, elm, or other logs, or upon stave bolts, shingle wood, or heading blocks exported to the United States from such country, then the duty upon the sawed lumber herein provided for, when imported from such country, shall remain the same as fixed by the law in force prior to the passage of this act.

219. Cedar: That on and after March first, eighteen hundred and ninety-one, paving posts, railroad ties, and telephone and telegraph poles of cedar, shall be dutiable at twenty per centum ad valorem.

220. Sawed boards, plank, deals, and all forms of sawed cedar lignumvitiæ, lancewood, ebony, box, granadilla, mahogany, rose wood, satinwood, and all other cabinet-woods not further manufactured than sawed, fifteen per centum ad valorem; * * * and wood, unmanufactured, not specially provided for in this act, twenty per centum ad valorem.

221. Pine clapboards, one dollar per one thousand.

222. Spruce clapboards, one dollar and fifty cents per one thousand.

223. Hubs for wheels, posts, last-blocks, wagon-blocks, oar-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough-hewn or sawed only, twenty per centum ad valorem.

224. Laths, fifteen cents per one thousand pieces.

225. Pickets and palings, ten per centum ad valorem.

226. White pine shingles, twenty cents per one thousand; all other, thirty cents per one thousand.

227. Staves of wood of all kinds, ten per centum ad valorem.



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Mark of the German Empire reduced to Custom House Standard.

Crown of Denmark, Norway and Sweden reduced to Custom Standard.

Foreign Weights and Measures reduced to United States Standard.

VALUE OF FOREIGN COINS, APRIL 1, 1895

The value of Foreign Coins are proclaimed by the Secretary of the Treasury on the first day of January, April, July and October in each year. (See Section 25, Act of August 28, 1894, *supra*).

Country.	Standard.	Monetary unit.	Value in terms of U. S. Gold dollar.	Coina.
Argentine Republic.....	Gold and Silver.	Peso.....	\$0.94, 5	Gold: Argentine (\$4.82.4) and $\frac{1}{2}$ Argentine. Silver: peso and divisions. (Gold: former system—4 dorins (\$1.92.9), 8 florins (\$9.85.8), ducat (\$2.25.7) and 4 du-cats (\$9.15.8). Silver: 1 and 2 florins. Gold: present system—30 crowns (\$4.65 2), 10 crowns (\$2.02.6).
Austria-Hungary..	Gold.....	Crown.....	.20, 3	Gold: 10 and 20 francs. Silver: 5 francs.
Belgium.....	Gold and Silver.	Franc.....	.19, 3	Gold: 10 and 20 francs. Silver: 5 francs.
Bolivia.....	Silver....	Boliviano.....	.44, 1	Silver: Boliviano and divisions.
Brazil.....	Gold....	Milreis.....	.54, 6	Gold: 5, 10, and 20 milreis. Silver: $\frac{1}{2}$, 1, and 2 milreis.
British Possessions N. A. (except Newfoundland.	Gold.....	Dollar	1.00	
Central American States— Costa Rica, Guatemala, Honduras, Nicaragua, Salvador.	Silver....	Peso .....	.44, 1	Silver: peso and divisions.
Chili.....	Gold and Silver.	Peso .....	.91, 2	Gold: escudo (\$1.82.4), doubloon (\$4.56.1), and condor (\$9.12.3). Silver: peso and divisions.
China	Silver....	Shanghai Taekwan. (Customs) Tientsin Chefoo .....	.65, 2 .72, 6 .69, 2 .68, 3	
Colombia	Silver....	Peso .....	.44, 1	Gold: condor (\$9.64.7) and double-condor. Silver peso. Gold: doubloon (\$6.01.7). Silver: peso.
Cuba	Gold and Silver.	Peso .....	.92, 6	Gold: 10 and 20 crowns.
Denmark.....	Gold....	Crown.....	.26, 8	Gold: condor (\$9.64.7) and double-condor.
Ecuador.....	Silver....	Sucre.....	.44, 1	Silver: sucre and divisions.
Egypt.....	Gold....	Pound (100 piastres)	4.94, 3	Gold: pound (100 piasters). Silver: 1, 2, 5, 10, 20, and 50 piasters.
Finland	Gold....	Mark.....	.19, 3	Gold: 20 marks (\$9.85.9), 10 marks (\$1.93).
France.....	Gold and Silver.	Franc.....	.19, 3	Gold: 5, 10, 20, 50, and 100 francs. Silver: 5 francs.
German Empire.....	Gold....	Mark .....	.23, 8	Gold: 5, 10, and 20 marks.
Great Britain.....	Gold....	Pound sterling.....	4.86, 6 $\frac{1}{2}$	Gold: sovereign (pound sterling) and $\frac{1}{2}$ sovereign.
Greece.....	Gold and Silver.	Drachma .....	.19, 3	Gold: 5, 10, 20, 50, and 100 drachmas. Silver: 5 drachmas.
Hayti	Gold and Silver.	Gourde.....	.96, 5	Silver: gourde.
India.....	Silver....	Rupee.....	.21, 0	Gold: mohur (\$7.10.6). Silver: rupee and divisions.
Italy.....	Gold and Silver.	Lira .....	.19, 3	Gold: 5, 10, 20, 50, and 100 lire. Silver: 5 lire.
Japan.....	{Gold & Silver. }	Yen. { . . . Gold.... Silver....	.99, 7 .47, 6	Gold: 1, 2, 5, 10, and 20 yen.
Liberia.....	Gold....	Dollar.....	1.00	
Mexico	Silver....	Dollar.....	.47, 9	Gold: dollar (\$0.96.3), 2 $\frac{1}{2}$, 5, 10, and 20 dollars. Silver: dollar (or peso) and divisions.
Netherlands.....	Gold and Silver.	Florin .....	.40, 2	Gold: 10 florins. Silver: $\frac{1}{2}$, 1, and 2 $\frac{1}{2}$ florins.
Newfoundland.....	Gold....	Dollar.....	1.01, 4	Gold: 2 dollars (\$3.02.7).
Norway.....	Gold....	Crown.....	.28, 8	Gold: 10 and 20 crowns.
Persia.....	Silver....	Kran.....	.06, 1	Gold: $\frac{1}{2}$, 1, and 3 tomans (\$3.40.9). Silver: $\frac{1}{4}$, $\frac{1}{2}$, 1, 2, and 5 krans.
Peru.....	Silver....	Sol.....	.44, 1	Silver: sol and divisions.
Portugal.....	Gold....	Milreis	1.00	Gold: 1, 2, 5, and 10 milreis.
Russia.....	Silver....	Ruble. { Gold... Silver... .....	.77, 2 .35, 3	Gold: imperial (\$7.71.8), and $\frac{1}{2}$ imperial (\$3.86). Silver: $\frac{1}{4}$, $\frac{1}{2}$, and 1 ruble.
Spain.....	Gold and Silver.	Peseta.....	.19, 3	Gold: 25 pesetas. Silver: 5 pesetas.
Sweden	Gold....	Crown.....	.26, 8	Gold: 10 and 20 crowns.
Switzerland.....	Gold and Silver.	Franc.....	.19, 3	Gold: 10 and 20 francs. Silver: 5 francs.
Tripoli.....	Silver....	Mahbub of 20 piasters.....	.39, 8	
Turkey	Gold....	Plaster .....	.04, 4	Gold: 25, 50, 100, 250, and 500 piasters.
Venezuela.....	Gold and Silver.	Bolivar.....	.19, 3	Gold: 5, 10, 20, 50, and 100 bolivars. Silver: 5 bolivars.

*Gold the nominal standard. Silver practically the standard.

^tColined since January 1, 1886. Old half-imperial—\$3.98.6.

[†]Silver the nominal standard. Paper the actual currency, the depreciation of which is measured by the gold standard.

IMMEDIATE TRANSPORTATION PORTS.

Ports at which Merchandise may be entered for Transportation to other Ports without Appraisement under the Immediate Transportation Act of June 10, 1880, *supra*.

Baltimore, Md.	Marquette, Mich.	Pensacola, Fla.
Bath, Me.	Mobile, Ala.	Rochester, N. Y.
Boston, Mass.	New York, N. Y.	Savannah, Ga.
Bangor, Me.	Newport News, Va.	San Francisco, Cal.
Chicago, Ill.	New Orleans, La.	Sault Ste. Marie, Mich.
Charleston, S. C.	Norfolk, Va.	Seattle, Wash.
Cleveland, Ohio.	Ogdensburg, N. Y.	San Diego, Cal.
Detroit, Mich.	Philadelphia, Pa.	Sioux City, Iowa.
Duluth, Minn.	Port Huron, Mich.	Tacoma, Wash.
Fernandina, Fla.	Portland, Me.	Tampa, Fla.
Galveston, Tex.	Portland, Oreg.	Toledo, Ohio.
Key West, Fla.	Port Townsend, Wash.	Vanceboro, Me.
Los Angeles, Cal.		

Ports to which Merchandise may be Transported without Appraisement under the Immediate Transportation Act of June 10, 1880, *supra*.

Atlanta, Ga.	Jacksonville, Fla.	Portsmouth, N. H.
Albany, N. Y.	Kansas City, Mo.	Portland, Me.
Buffalo, N. Y.	Key West, Fla.	Portland, Oreg.
Burlington, Vt.	Louisville, Ky.	Port Townsend, Wash.
Boston, Mass.	Lincoln, Nebr.	Richmond, Va.
Baltimore, Md.	Los Angeles, Cal.	Rochester, N. Y.
Bath, Me.	Marquette, Mich.	Sandusky, Ohio.
Bangor, Me.	Middletown, Conn.	Sioux City, Iowa.
Bridgeport, Conn.	Minneapolis, Minn.	San Antonio, Tex.
Charleston, S. C.	Milwaukee, Wis.	Springfield, Mass.
Chicago, Ill.	Memphis, Tenn.	Savannah, Ga.
Cincinnati, Ohio.	Mobile, Ala.	St. Augustine, Fla.
Council Bluffs, Iowa.	Nashville, Tenn.	St. Louis, Mo.
Cleveland, Ohio.	Newark, N. J.	St. Joseph, Mo.
Columbus, Ohio.	Newport News, Va.	St. Paul, Minn.
Detroit, Mich.	New York, N. Y.	San Francisco, Cal.
Denver, Colo.	New Haven, Conn.	San Diego, Cal.
Duluth, Minn.	Norfolk, Va.	Sault Ste. Marie, Mich.
Dubuque, Iowa.	New Orleans, La.	Seattle, Wash.
Des Moines, Iowa.	Oakland, Cal.	Tampa, Fla.
Dunkirk, N. Y.	Ocala, Fla.	Tacoma, Wash.
Evansville, Ind.	Omaha, Nebr.	Toledo, Ohio.
Enfield, Conn.	Ogdensburg, N. Y.	Vanceboro, Me.
Galveston, Tex.	Providence, R. I.	Vernon, Rockville, Conn.
Grand Haven, Mich.	Philadelphia, Pa.	Washington, D. C.
Grand Rapids, Mich.	Pittsburg, Pa.	Wilmington, Del.
Hartford, Conn.	Port Huron, Mich.	Wilmington, N. C.
Indianapolis, Ind.		

STANDARD GAUGE for IMPORTED SHEET and PLATE IRON.

ACT OF MARCH 3, 1893.

(U. S. Statutes, Vol. 27, page 746.)

AN ACT establishing a standard gauge for sheet and plate iron and steel.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled. That for the purpose of securing uniformity the following is established as the only standard gauge for sheet and plate iron and steel in the United States of America, namely:

Number of gauge.	Approximate thickness in fractions of an inch.	Approximate thickness in decimal parts of an inch.	Approximate thickness in millimeters	Weight per square foot in ounces avoirdupois.	Weight per square foot in pounds avoirdupois.	Weight per square foot in kilograms.	Weight per square meter in kilogram.	Weight per square meter in pounds avoirdupois.
000000	1-2	.5	12.7	820	20.00	9.072	97.65	215.28
000000	15-32	.4875	11.90625	300	18.75	8.506	91.55	201.82
000000	7-16	.4875	11.1125	280	17.50	7.983	86.44	188.87
000000	18-32	.48625	10.31875	280	16.25	7.371	79.83	174.91
000	3-8	.375	9.525	240	15	6.804	73.24	161.46
00	11-32	.34875	8.73125	220	13.75	6.287	67.13	148.00
0	5-16	.3125	7.8875	200	12.50	5.67	61.03	134.55
1	9-32	.28125	7.14375	180	11.25	5.103	54.93	121.09
2	17-64	.265625	6.746875	170	10.625	4.819	51.88	114.37
3	1-4	.25	6.35	160	10	4.536	48.82	107.64
4	15-64	.234375	5.963125	150	9.375	4.253	45.71	100.91
5	7-32	.21875	5.55625	140	8.75	3.969	42.72	94.18
6	13-64	.206125	5.159875	130	8.125	3.685	39.67	87.45
7	8-16	.1875	4.7625	120	7.50	3.403	36.62	80.72
8	11-64	.171875	4.3865625	110	6.875	3.118	33.57	74.00
9	5-32	.15625	3.98875	100	6.25	2.835	30.52	67.27
10	9-64	.140625	3.571875	90	5.625	2.553	27.48	60.55
11	1-8	.125	3.175	80	5	2.268	24.41	53.82
12	7-64	.106875	2.778125	70	4.375	1.984	21.36	47.09
13	3-32	.0875	2.38125	60	3.75	1.701	18.31	40.36
14	5-64	.078125	1.984375	50	3.125	1.417	15.28	33.64
15	9-128	.0708125	1.7859875	45	2.8125	1.276	13.73	30.27
16	1-16	.0625	1.5875	40	2.5	1.134	12.41	26.91
17	9-180	.05625	1.42675	36	2.25	1.021	10.99	24.22
18	1-20	.05	1.27	32	2	.9072	9.765	21.53
19	7-160	.04375	1.11125	28	1.75	.7988	8.544	18.84
20	3-80	.0375	.9525	24	1.50	.6804	7.824	16.15
21	11-320	.034375	.873125	22	1.375	.6227	6.713	14.80
22	1-32	.03125	.79875	20	1.25	.567	6.103	13.46
23	9-320	.029125	.714375	18	1.125	.5103	5.493	12.11
24	1-40	.025	.635	16	1	.4536	4.882	10.78
25	7-320	.021875	.555625	14	.875	.3969	4.272	9.42
26	3-180	.01875	.47625	12	.75	.3402	3.662	8.07
27	11-640	.0171875	.4365625	11	.6875	.3119	3.357	7.40
28	1-64	.01625	.3986875	10	.625	.2835	3.062	6.73
29	9-640	.0140625	.3571875	9	.5625	.2551	2.746	6.05
30	1-80	.0125	.3175	8	.5	.2268	2.441	5.98
31	7-640	.0109375	.2778125	7	.4375	.1984	2.136	4.71
32	13-1280	.01015625	.2579875	6 1/2	.40625	.1843	1.963	4.37
33	3-320	.00875	.228125	6	.375	.1701	1.831	4.04
34	11-1280	.00859875	.21828125	5 1/2	.34375	.1559	1.678	3.70
35	5-640	.0078125	.1884375	5	.3125	.1417	1.526	3.36
36	9-1280	.00708125	.17859875	4 1/2	.28125	.1276	1.373	3.03
37	17-2560	.006340625	.168671875	4 1/4	.25625	.1205	1.297	2.87
38	1-160	.00625	.15875	4	.25	.1134	1.221	2.69

And on and after July first, eighteen hundred and ninety-three, the same and no other shall be used in determining duties and taxes levied by the United States of America on sheet and plate iron and steel. But this Act shall not be construed to increase duties upon any articles which may be imported.

SEC. 2. That the Secretary of the Treasury is authorized and required to prepare suitable standards in accordance herewith.

SEC. 3. That in the practical use and application of the standard gauge hereby established a variation of two and one-half per cent, either way may be allowed.

Regulations in T. D. 14263.

(T. D. 6191.)

Capacity of Bottles containing Brandy, Ale, Beer and Porter.

TREASURY DEPARTMENT, February 21, 1884.

The following table, exhibiting the average gauge of the principal brands of brandy, ale, beer, and porter bottles, therein mentioned, imported into the United States, may be followed by customs officers, unless actual gauge shall show a different result:

ALES, &c.

Titles.	By whom Bottled, &c.	Quarts		Kind of Bottles, &c.
		Gills	Pints.	
Ale.....	Jeffreys.....	3.239		Stone bottles.
Alsop's ale.....	Patterson & Hibbert.....	3.29		In glass.
Do.....	E. & J. Burke	4½		Imp. pints, in glass.
Do.....	Cameron & Saunders.....	6.625	3.200	Do.
Barclay & Perkins's stout.....	Patterson & Hibbert.....	3.31		Do.
Barclay & Perkins's best stout.....	Candler & Son	6	3.200	Do.
Bass ale.....	Byass.....	6.370	3	Do.
Do.....	Danckes.....	6.686	3	Do.
Do.....	Patterson & Hibbert.....	3.29		Do.
Do.....	E. & J. Burke *.....	6	3.121	Do.
Do.....	M. B. Foster & Sons.....	3.140		Wines.
Do.....	do	3.136		Champagnes.
Bass & Co.'s ale.....	R. Porter & Co.....	3.200		In glass.
Do.....	Candler & Son	6	3.150	Do.
Do.....	T. B. Hall & Co.....	3		Do.
Do.....	Ihlers & Bell.....	3		Do.
Do.....	Wheeler & Co.....	3		Do.
Bass & Co.'s pale ale.....	T. P. Griffin.....	3		Do.
Bass ale.....	James Gates, Dublin.....	3.21		Do.
Bass stout.....	James Gates, Dublin.....	6.89	3.46	Do.
Bass porter.....	Byass.....	6.890	3.125	Do.
Do.....	Barclay & Perkins.....	6.330	3.068	Do.
Bremen export Brauerie St. Pauli.....	P. Redmond & Co.....	5.830	2.84	Do.
D'Arcy's Dublin extra stout.....	Jeffreys.....	6.666	3.288	Champagnes.
Guinness's stout.....	E. & J. Burke *.....	6.666	3.175	In glass.
Do.....	M. B. Foster & Sons.....	6.666	3.121	Do.
Guinness's extra stout.....	R. P. Atkins & Co.....	2.97		Do.
Do.....	P. Redmond & Co.....	3		Do.
Do.....	Jas. McCullough, Son & Co.	6.670	3.180	Do.
Do.....	W. Edmonds & Co.....	6.200	3	Do.
Guinness's French champagne.....	do	3.286		Do.
Guinness's extra stout.....	T. B. Hall & Co.....	3		Do.
Do.....	Ihlers & Bell.....	3		Do.
Do.....	Wheeler & Co.....	3		Do.
India pale ale.....	Jeffreys.....	3		Do.
XXX stout.....	do	3		Do.
Muir & Sons's sparkling Edinburgh ale.....	Muir & Sons.....	3.068		In stone.
McCullough's extra Dublin stout.....	Jas. McCullough, Son & Co.	6.670	3.180	In glass.
McEwan's Edinburgh ale.....	McEwan.....	3		In stone.
Tenant's XXX stout.....	J. & R. Tenant	3.182		In glass.
Tenant's pale ale.....	do	6.364	3.182	Do.
Tenant's sparkling ale, No. 3.....	do	3.068		In stone jugs.
R. Younger & Co.'s sparkling ale.....	R. Younger & Co.....	3.068		In stone.
Wm. Younger & Co.'s sparkling ale.....	Wm. Younger & Co.....	3.068		Do.

* E. & J. Burke's ale and stout, 3 gills per pint bottle (T. D. 9508).

Guinness's stout and Bass ale, bottled by Head Bros. of London, England, 3 gills per pint bottle (T. D. 11948).

BRANDY IN BOTTLES, &c.

ALPHABETICAL LIST.

Brands.	Places of Shipment.	Gallons, per dozen.	Gills, per bottle.
Arbom, Marett & Co.	Cognac	2½	
Barnet & Fils	do	2½	
Bellot & Co., J.	do	2½	
Bisquit, Dubouche & Co.	do	2½	
Brandenberg Freres	do	2½	
Castillo, J. D. & H.	do	2½	
Cavilier Freres	do	2½	
Chaloupin & Co., V.	do	2½	
Comandon & Co.	do	2½	
Czube & Co., W. H.	do	2½	
De Lasage, Fils & Co.	do	2½	
Dessandler & Co., F.	do	2½	
Domay, J. V.	London	2½	
Lucien, Foucand & Co.	Cognac	2½	
Dubois & Co., E. M.	do	2½	
Dubois, Freres & Cayman	do	2½	
Dulary & Co., J. E.	do	2½	
Emanuel, Paul	do	2½	
Etienne, Pere & Fils, Paul	St. Peray	2½	
Fic, Mestreaux & Co.	Cognac	2½	
Fouchez, Fils & Co.	do	2½	
Fouchez & Co., L.	do	2½	
Furland & Co., L.	do	2½	
Gautier Freres	Charente	2½	
Gerin, E.	Cognac	2½	
Henneay & Co., Jas.	do	2½	
Hine & Co., Thos.	do	2½	
La Cave & Co., Geo.	do	2½	
Lanonde Freres	do	2½	
Laurent & Marot, A. B.	do	2½	
Marteau & Co.	do	2½	
Martell & Co.	do	2½	
Mestrezat & Co.	do	2½	
Monnie & Co., J. Denis Henry	do	2½	16
Mounier & Co., Henry	do	2½	
Otard, Dupuy & Co.	do	2½	
Pinet, Castillon & Co.	do	2½	
Prunier, P.	do	2½	
Renny, Martin & Co., E.	do	2½	
Renault & Co.	do	2½	
Reveire, Gradrat & Co.	do	2½	
Robin & Co., Jules	do	2½	
Rouyer, Guillet & Co.	do	2½	
Rouillet & Delamain	do	2½	
Do.....	do	2½	
Roy, Auguste	do	2½	
Sayer & Co., Geo.	do	2½	
Sazerac de Forge & Fils	do	2½	
Sorlin, J.	do	2½	
The Vine Growers' Co., Jules Duret, manager	do		84
The Vineyard Proprietors' Co.	do	2½	
Tricoche & Co.	do	2½	
Von Briand, I.	do	2½	

To test the general accuracy of these gauges, frequent actual measurements should be made at the different ports. Actual gauge, however, will be allowed only when applied for prior to delivery of the merchandise, or when the customs officers shall ascertain that the average gauge differs from the actual gauge.

The Department's circular of April 7, 1876, relating to the average gauge of certain bottles, is hereby revoked.

CHAS. J. FOLGER,
Secretary.

TO COLLECTORS OF CUSTOMS AND OTHERS.

RATES OF TARE.*

Prescribed by Customs Regulations of 1892, Article 1080.

Almonds : in bales, $2\frac{1}{2}$ per cent ; in bags, 2 per cent ; in frails, 8 per cent.
Alum : in casks, 10 per cent ; in sacks, coarse or ground, 2 pounds per sack.

Barytes, 3 per cent.

Beans, castor, weight of pod.

Cheese, in casks or tubs, 10 per cent.

Chicory, in bags, 2 per cent.

Coppers, in casks, 10 per cent.

Figs, 13 per cent, gross weight of the figs, and the boxes to be added to the actual tare of the cases.

Gunny cloths, actual weight of ropes and covering allowed as tare.

Hay, weight of sticks and wire may be allowed for, and average tare may be calculated.

Hemp : Hamburg, Leghorn, Trieste ; 5 pounds to each bale.

Hemp, Russia, weight of tow bands.

Iron rods ; Bands of iron wire surrounding coiled iron rods may be allowed as tare when they consist of bands ordinarily used for such purpose and are of little or no commercial value.

Nails : in bags, 2 per cent ; in casks, 8 per cent.

Nitrate of soda, 2 per cent.

Ocher : dry, in casks, 8 per cent ; in oil, in casks, 12 per cent.

Peruvian bark, in ceroons, 10 per cent.

Paris white, in casks, 10 per cent.

Raisins, 27 per cent ; actual net weight to be ascertained by emptying and weighing the contents of a sufficient number of boxes of each chop-mark to get a just average.

Rice, in bags, 2 per cent.

Salt, fine, in sacks, 3 pounds for each sack ; coarse or ground alum-salt, in sacks, 2 pounds per sack.

Spanish brown : in casks, dry, 10 per cent ; in casks, in oil, 12 per cent.

Sugar : in tierces and hogsheads, actual tare ; in barrels, 10 per cent ; in boxes, 14 per cent ; in bags, $1\frac{1}{2}$ per cent ; melado, 9 per cent ; actual tare on irregular packages, and on sugar in bags from Havana.

Tin, in boxes, actual net weight to be ascertained by emptying and weighing the contents of a sufficient number of boxes of each chop mark or brand to get an average.

Tobacco : leaf, in bales, 13 pounds each bale ; Sumatra, $4\frac{1}{2}$ pounds on inside matting and cord, weight of second covering to be ascertained.

Whiting, in casks, 10 per cent.

Zinc, sheet, weight of silos.

*The tares, as above, is that uniformly allowed in all ports in the United States when the actual tare is not claimed by the importer at the time of entry. See Section 2898 Revised Statutes, page 42.

METRIC SYSTEM.

AUTHORIZED TABLE OF WEIGHTS AND MEASURES.

As established by Section 3570 Revised Statutes, page 108.

Measures of Length.

<i>Metric denominations and values.</i>	<i>Equivalents in denominations in use.</i>
Myriameter.	10,000 meters.
Kilometer ..	1,000 meters.
Hectometer..	100 meters.
Dekameter..	10 meters.
Meter.....	1 meter.
Decimeter..	$\frac{1}{10}$ of a meter.
Centimeter..	$\frac{1}{100}$ of a meter.
Millimeter..	$\frac{1}{1000}$ of a meter.

Measures of Capacity.

<i>Metric denominations and values.</i>		<i>Equivalents in denominations in use.</i>	
<i>Names.</i>	<i>No. of liters.</i>	<i>Cubic Measure.</i>	<i>Dry Measure.</i>
Kiloliter, or stere.....	1,000	1 cubic meter.....	1.308 cub. yds.
Hectoliter..	100	$\frac{1}{10}$ of a cubic meter.....	2 bushels and 3.35 pecks..
Dekaliter....	10	10 cubic decimeters....	9.08 quarts....
Liter.....	1	1 cubic decimeter....	0.908 quarts ..
Deciliter....	$\frac{1}{10}$	$\frac{1}{10}$ of a cub. decimeter.	6.1022 cu. inch
Centiliter....	$\frac{1}{100}$	10 cubic centimeters..	0.6102 cu. inch
Mililiter....	$\frac{1}{1000}$	1 cubic centimeter...	0.061 cu. inch

Measures of Surface.

<i>Metric denominations and values.</i>	<i>Equivalents in denominations in use.</i>
Hectare.....	10,000 square meters.
Are.....	100 square meters.
Centare	1 square meter.

Weights.

<i>Metric denominations and values.</i>		<i>Weight of what quantity of water at maximum density.</i>	<i>Equivalents in denominations in use.</i>
<i>Names.</i>	<i>Number of grams.</i>		<i>Avoirdupois weight.</i>
Millier or tonneau.	1,000,000	1 cubic meter.....	2204.6 pounds.
Quintal.....	100,000	1 hectoliter	220.46 pounds.
Myriagram.....	10,000	10 liters.....	22.046 pounds.
Kilogram or kilo..	1,000	1 liter	2.046 pounds.
Hectogram.....	100	1 deciliter	3.5274 ounces.
Dekagram.....	10	10 cubic centimeters....	0.3527 ounces.
Gram	1	1 cubic centimeter....	15.432 grains.
Decigram.....	$\frac{1}{10}$	$\frac{1}{10}$ of a cubic centimeter.	1.5432 grains.
Centigram.....	$\frac{1}{100}$	10 cubic millimeters....	0.1543 grains.
Milligram.....	$\frac{1}{1000}$	1 cubic millimeter....	0.0154 grains.

SPANISH POUNDS
REDUCED TO
UNITED STATES POUNDS.

Spanish lbs.	United States lbs.	Spanish lbs.	United States lbs.	Spanish lbs.	United States lbs.
1	1.0143	38	38.5446	75	76.0748
2	2.0287	39	39.5589	76	77.0891
3	3.0430	40	40.5732	77	78.1035
4	4.0573	41	41.5875	78	79.1178
5	5.0716	42	42.6019	79	80.1321
6	6.0860	43	43.6162	80	81.1465
7	7.1003	44	44.6305	81	82.1608
8	8.1146	45	45.6449	82	83.1751
9	9.1290	46	46.6592	83	84.1895
10	10.1433	47	47.6735	84	85.2038
11	11.1576	48	48.6879	85	86.2181
12	12.1719	49	49.7022	86	87.2325
13	13.1863	50	50.7165	87	88.2468
14	14.2006	51	51.7309	88	89.2611
15	15.2149	52	52.7452	89	90.2754
16	16.2293	53	53.7595	90	91.2898
17	17.2436	54	54.7738	91	92.3041
18	18.2579	55	55.7882	92	93.3184
19	19.2722	56	56.8025	93	94.3328
20	20.2866	57	57.8168	94	95.3471
21	21.3009	58	58.8312	95	96.3614
22	22.3152	59	59.8455	96	97.3758
23	23.3296	60	60.8598	97	98.3901
24	24.3439	61	61.8742	98	99.4044
25	25.3582	62	62.8885	99	100.4188
26	26.3726	63	63.9028	100	101.4330
27	27.3869	64	64.9212	200	202.8660
28	28.4012	65	65.9315	300	304.2990
29	29.4156	66	66.9458	400	405.7320
30	30.4299	67	67.9602	500	507.1650
31	31.4442	68	68.9745	600	608.5980
32	32.4586	69	69.9888	700	710.0320
33	33.4729	70	71.0031	800	811.4650
34	34.4872	71	72.0175	900	912.8970
35	35.5016	72	73.0318	1000	1014.3330
36	36.5159	73	74.0461		
37	37.5302	74	75.0605		

HUNDRED-WEIGHTS AND TONS REDUCED TO POUNDS.

Tons construed to mean twenty hundred-weight, each of one hundred and twelve pounds avoirdupois. (See Section 2951, Revised Statutes, page 56.)

Cwts.	Lbs.	Tons.	Lbs.	Tons.	Lbs.	Tons.	Lbs.	Tons.	Lbs.
1	112	27	60,490	73	168,520	119	266,580	165	360,600
2	224	28	62,720	74	165,760	120	268,800	166	371,840
3	336	29	64,960	75	168,000	121	271,040	167	374,080
4	448	30	67,200	76	170,240	122	273,280	168	376,320
5	560	31	69,440	77	172,480	123	275,520	169	378,560
6	672	32	71,680	78	174,720	124	277,760	170	380,800
7	784	33	73,920	79	176,960	125	280,000	171	383,040
8	896	34	76,160	80	179,200	126	282,240	172	385,280
9	1,008	35	78,400	81	181,440	127	284,480	173	387,520
10	1,120	36	80,640	82	183,680	128	286,720	174	389,760
11	1,232	37	82,880	83	185,920	129	288,960	175	392,000
12	1,344	38	85,120	84	188,160	130	291,200	176	394,240
13	1,456	39	87,360	85	190,400	131	293,440	177	396,480
14	1,568	40	89,600	86	192,640	132	295,680	178	398,720
15	1,680	41	91,840	87	194,880	133	297,920	179	400,960
16	1,792	42	94,080	88	197,120	134	300,160	180	403,200
17	1,904	43	96,320	89	199,360	135	302,400	181	405,440
18	2,016	44	98,560	90	201,600	136	304,640	182	407,680
19	2,128	45	100,800	91	203,840	137	306,880	183	409,920
Tons.		46	103,040	92	206,080	138	309,120	184	412,160
1	2,240	47	105,280	93	208,320	139	311,360	185	414,400
2	4,480	48	107,520	94	210,560	140	313,600	186	416,640
3	6,720	49	109,760	95	212,800	141	315,840	187	418,880
4	8,960	50	112,000	96	215,040	142	318,080	188	421,120
5	11,200	51	114,240	97	217,280	143	320,320	189	423,360
6	13,440	52	116,480	98	219,520	144	322,560	190	425,600
7	15,680	53	118,720	99	221,760	145	324,800	191	427,840
8	17,920	54	120,960	100	224,000	146	327,040	192	430,080
9	20,160	55	123,200	101	226,240	147	329,280	193	432,320
10	22,400	56	125,440	102	228,480	148	331,520	194	434,560
11	24,640	57	127,680	103	230,720	149	333,760	195	436,800
12	26,880	58	129,920	104	232,960	150	336,000	196	439,040
13	29,120	59	132,160	105	235,200	151	338,240	197	441,280
14	31,360	60	134,400	106	237,440	152	340,480	198	443,520
15	33,600	61	136,640	107	239,680	153	342,720	199	445,760
16	35,840	62	138,880	108	241,920	154	344,960	200	448,000
17	38,080	63	141,120	109	244,160	155	347,200	200	452,200
18	40,320	64	143,360	110	246,400	156	349,440	400	456,000
19	42,560	65	145,600	111	248,640	157	351,680	500	1,120,000
20	44,800	66	147,840	112	250,880	158	353,920	600	1,344,000
21	47,040	67	150,080	113	253,120	159	356,160	700	1,568,000
22	49,280	68	152,320	114	255,360	160	358,400	800	1,782,000
23	51,520	69	154,560	115	257,600	161	360,640	900	2,016,000
24	53,760	70	156,800	116	259,840	162	362,880	1,000	2,240,000
25	56,000	71	159,040	117	262,080	163	365,120		
26	58,240	72	161,280	118	264,320	164	367,360		

LITERS REDUCED TO U. S. WINE GALLONS.

100 CENTILITERS=1 LITER=1.0567 Quarts=.26417 GALLONS.

Liters.	Gallons.	Liters.	Gallons.	Liters.	Gallons.
1	.2642	38	10.0387	74	19.5490
2	.5284	39	10.3028	75	19.8131
3	.7925	40	10.5670	76	20.0773
4	1.0567	41	10.8312	77	20.3415
5	1.3209	42	11.0954	78	20.6057
6	1.5851	43	11.3595	79	20.8698
7	1.8492	44	11.6237	80	21.1340
8	2.1134	45	11.8879	81	21.3982
9	2.3776	46	12.1521	82	21.6623
10	2.6418	47	12.4162	83	21.9265
11	2.9059	48	12.6804	84	22.1907
12	3.1701	49	12.9446	85	22.4549
13	3.4343	50	13.2088	86	22.7190
14	3.6985	51	13.4729	87	22.9832
15	3.9626	52	13.7371	88	23.2474
16	4.2268	53	14.0013	89	23.5116
17	4.4910	54	14.2654	90	23.7758
18	4.7552	55	14.5296	91	24.0399
19	5.0193	56	14.7938	92	24.3041
20	5.2835	57	15.0580	93	24.5683
21	5.5477	58	15.3222	94	24.8324
22	5.8119	59	15.5863	95	25.0966
23	6.0760	60	15.8505	96	25.3608
24	6.3402	61	16.1147	97	25.6250
25	6.6044	62	16.3789	98	25.8892
26	6.8686	63	16.6430	99	26.1533
27	7.1327	64	16.9072	100	26.4175
28	7.3969	65	17.1714	200	52.8350
29	7.6611	66	17.4356	300	79.2525
30	7.9253	67	17.6997	400	105.6700
31	8.1894	68	17.9639	500	132.0875
32	8.4536	69	18.2281	600	158.5050
33	8.7178	70	18.4923	700	184.9225
34	8.9820	71	18.7564	800	211.3400
35	9.2461	72	19.0206	900	237.7575
36	9.5103	73	19.2848	1000	264.1750
37	9.7745				

**KILOGRAMS OR KILOS REDUCED TO
AVOIRDUPOIS POUNDS.**

1000 GRAMS=1 KILO.=2.2046 lbs.

Kilos.	U. S. lbs.	Kilos.	U. S. lbs.	Kilos.	U. S. lbs.
1	2.2046	38	83.7748	74	163.1404
2	4.4092	39	85.9794	75	165.3450
3	6.6138	40	88.1840	76	167.5496
4	8.8184	41	90.3886	77	169.7542
5	11.0230	42	92.5932	78	171.9588
6	13.2276	43	94.7978	79	174.1634
7	15.4322	44	97.0024	80	176.3680
8	17.6368	45	99.2070	81	178.5726
9	19.8414	46	101.4116	82	180.7772
10	22.0460	47	103.6162	83	182.9818
11	24.2506	48	105.8208	84	185.1864
12	26.4552	49	108.0254	85	187.3910
13	28.6598	50	110.2300	86	189.5956
14	30.8644	51	112.4346	87	191.8002
15	33.0690	52	114.6392	88	194.0048
16	35.2736	53	116.8438	89	196.2094
17	37.4782	54	119.0484	90	198.4140
18	39.6828	55	121.2530	91	200.6186
19	41.8874	56	123.4576	92	202.8232
20	44.0920	57	125.6622	93	205.0278
21	46.2966	58	127.8668	94	207.2324
22	48.5012	59	130.0714	95	209.4370
23	50.7058	60	132.2760	96	211.6416
24	52.9104	61	134.4806	97	213.8462
25	55.1150	62	136.6852	98	216.0508
26	57.3196	63	138.8898	99	218.2554
27	59.5242	64	141.0944	100	220.4600
28	61.7288	65	143.2990	200	440.9200
29	63.9334	66	145.5036	300	661.3800
30	66.1380	67	147.7082	400	881.8400
31	68.3426	68	149.9128	500	1102.3000
32	70.5472	69	152.1174	600	1322.7600
33	72.7518	70	154.3220	700	1543.2200
34	74.9564	71	156.5266	800	1763.6800
35	77.1610	72	158.7312	900	1984.1400
36	79.3656	73	160.9358	1000	2204.6000
37	81.5702				

ONE METRE REDUCED TO SQUARE YARDS

FROM

$\frac{1}{2}$ TO 100 CENTIMETRES WIDE.

1 METRE=100 CENTIMETRES=39.37 INCHES.

Width in C. M.	Square Yards	Width in C. M.	Square Yards	Width in C. M.	Square Yards
$\frac{1}{2}$	.00598	34	.40664	68	.81328
1	.01196	35	.41860	69	.82524
2	.02392	36	.43056	70	.83720
3	.03588	37	.44252	71	.84916
4	.04784	38	.45448	72	.86112
5	.05980	39	.46644	73	.87308
6	.07176	40	.47840	74	.88504
7	.08372	41	.49037	75	.89700
8	.09568	42	.50232	76	.90896
9	.10764	43	.51428	77	.92092
10	.11960	44	.52624	78	.93288
11	.13156	45	.53820	79	.94484
12	.14352	46	.55016	80	.95680
13	.15548	47	.56212	81	.96876
14	.16744	48	.57408	82	.98072
15	.17940	49	.58604	83	.99268
16	.19136	50	.59800	84	1.00464
17	.20332	51	.60996	85	1.01660
18	.21528	52	.62192	86	1.02856
19	.22724	53	.63388	87	1.04052
20	.23920	54	.64584	88	1.05248
21	.25116	55	.65780	89	1.06444
22	.26312	56	.66976	90	1.07640
23	.27508	57	.68172	91	1.08836
24	.28704	58	.69368	92	1.10032
25	.29900	59	.70564	93	1.11228
26	.31096	60	.71760	94	1.12424
27	.32292	61	.72956	95	1.13620
28	.33488	62	.74152	96	1.14816
29	.34684	63	.75348	97	1.16012
30	.35880	64	.76544	98	1.17208
31	.37076	65	.77740	99	1.18404
32	.38272	66	.78936	100	1.19600
33	.39468	67	.80132		

LINEAL YARD
 FROM $\frac{1}{8}$ OF AN INCH TO 100 INCHES IN WIDTH,
 REDUCED TO
SQUARE YARDS.

Inches Wide.	Square Yards	Inches Wide.	Square Yards	Inches Wide.	Square Yards
$\frac{1}{8}$	.0035	30	.8333	66	1.8333
$\frac{1}{4}$	.0069	31	.8611	67	1.8611
$\frac{3}{8}$	.0104	32	.8889	68	1.8888
$\frac{5}{8}$	.0139	33	.9167	69	1.9166
$\frac{7}{8}$	.0174	34	.9444	70	1.9444
$\frac{1}{2}$	.0208	35	.9722	71	1.9722
$\frac{9}{16}$	.0242	36	1.0000	72	2.0000
1	.02775	37	1.0277	73	2.0278
2	.0555	38	1.0555	74	2.0556
3	.0833	39	1.0833	75	2.0833
4	.1111	40	1.1111	76	2.1111
5	.1389	41	1.1389	77	2.1389
6	.1667	42	1.1667	78	2.1667
7	.1944	43	1.1944	79	2.1944
8	.2222	44	1.2222	80	2.2222
9	.2500	45	1.2500	81	2.2500
10	.2778	46	1.2777	82	2.2778
11	.3055	47	1.3055	83	2.3056
12	.3333	48	1.3333	84	2.3333
13	.3611	49	1.3611	85	2.3611
14	.3888	50	1.3888	86	2.3889
15	.4166	51	1.4166	87	2.4167
16	.4444	52	1.4444	88	2.4444
17	.4722	53	1.4722	89	2.4722
18	.5000	54	1.5000	90	2.5000
19	.5278	55	1.5277	91	2.5278
20	.5555	56	1.5555	92	2.5556
21	.5833	57	1.5833	93	2.5833
22	.6111	58	1.6111	94	2.6111
23	.6389	59	1.6388	95	2.6389
24	.6666	60	1.6666	96	2.6667
25	.6944	61	1.6944	97	2.6944
26	.7222	62	1.7222	98	2.7222
27	.7500	63	1.7500	99	2.7500
28	.7777	64	1.7777	100	2.7778
29	.8056	65	1.8055		

POUND STERLING OF GREAT BRITAIN

REDUCED TO CUSTOM HOUSE STANDARD

AT \$4.8665 AS FIXED BY
SECTION 3565 OF THE REVISED STATUTES.

£ s.	\$ cts.	£	\$ cts.	£	\$ cts.	£	\$ cts.
1	.2433	14	68.1310	46	223.8590	78	379.5870
2	.4866	15	72.9975	47	228.7255	79	384.4535
3	.7299	16	77.8640	48	233.5920	80	389.3200
4	.9732	17	82.7305	49	238.4585	81	394.1865
5	1.2165	18	87.5970	50	243.3250	82	399.0530
6	1.4598	19	92.4635	51	248.1915	83	403.9195
7	1.7031	20	97.3300	52	253.0580	84	408.7860
8	1.9464	21	102.1965	53	257.9245	85	413.6525
9	2.1897	22	107.0630	54	262.7910	86	418.5190
10	2.4330	23	111.9295	55	267.6575	87	423.3855
11	2.6763	24	116.7960	56	272.5240	88	428.2520
12	2.9196	25	121.6625	57	277.3905	89	433.1185
13	3.1629	26	126.5290	58	282.2570	90	437.9850
14	3.4062	27	131.3955	59	287.1235	91	442.8515
15	3.6495	28	136.2620	60	291.9900	92	447.7180
16	3.8928	29	141.1285	61	296.8565	93	452.5845
17	4.1361	30	145.9950	62	301.7230	94	457.4510
18	4.3794	31	150.8615	63	306.5895	95	462.3175
19	4.6227	32	155.7280	64	311.4560	96	467.1840
£1	4.8665	33	160.5945	65	316.3225	97	472.0505
2	9.7330	34	165.4610	66	321.1890	98	476.9170
3	14.5995	35	170.3275	67	326.0555	99	481.7835
4	19.4660	36	175.1940	68	330.9220	100	486.6500
5	24.3325	37	180.0605	69	335.7885	101	491.5165
6	29.1990	38	184.9270	70	340.6550	102	496.3830
7	34.0655	39	189.7935	71	345.5215	103	501.2495
8	38.9320	40	194.6600	72	350.3880	104	506.1160
9	43.7985	41	199.5265	73	355.2545	105	510.9825
10	48.6650	42	204.3930	74	360.1210	106	515.8490
11	53.5315	43	209.2595	75	364.9875	107	520.7155
12	58.3980	44	214.1260	76	369.8540	108	525.5820
13	63.2645	45	218.9925	77	374.7205	109	530.4485

POUND STERLING OF GREAT BRITAIN.—*Continued.*

£	\$ cts.	£	\$ cts.	£	\$ cts.	£	\$ cts.
110	535.3150	150	729.9750	190	924.6350	230	1119.2950
111	540.1815	151	734.8415	191	929.5015	231	1124.1615
112	545.0480	152	739.7080	192	934.3680	232	1129.0280
113	549.9145	153	744.5745	193	939.2345	233	1133.8945
114	554.7810	154	749.4410	194	944.1010	234	1138.7610
115	559.6475	155	754.3075	195	948.9675	235	1143.6275
116	564.5140	156	759.1740	196	953.8340	236	1148.4940
117	569.3805	157	764.0405	197	958.7005	237	1153.3605
118	574.2470	158	768.9070	198	963.5670	238	1158.2270
119	579.1135	159	773.7735	199	968.4335	239	1163.0935
120	583.9800	160	778.6400	200	973.3000	240	1167.9600
121	588.8465	161	783.5065	201	978.1665	241	1172.8265
122	593.7130	162	788.3730	202	983.0330	242	1177.6930
123	598.5795	163	793.2395	203	987.8995	243	1182.5595
124	603.4460	164	798.1060	204	992.7660	244	1187.4260
125	608.3125	165	802.9725	205	997.6325	245	1192.2925
126	613.1790	166	807.8390	206	1002.4990	246	1197.1590
127	618.0455	167	812.7055	207	1007.3655	247	1202.0255
128	622.9120	168	817.5720	208	1012.2320	248	1206.8920
129	627.7785	169	822.4385	209	1017.0985	249	1211.7585
130	632.6450	170	827.3050	210	1021.9650	250	1216.6250
131	637.5115	171	832.1715	211	1026.8315	251	1221.4915
132	642.3780	172	837.0380	212	1031.6980	252	1226.3580
133	647.2445	173	841.9045	213	1036.5645	253	1231.2245
134	652.1110	174	846.7710	214	1041.4310	254	1236.0910
135	656.9775	175	851.6375	215	1046.2975	255	1240.9575
136	661.8440	176	856.5040	216	1051.1640	256	1245.8240
137	666.7105	177	861.3705	217	1056.0305	257	1250.6905
138	671.5770	178	866.2370	218	1060.8970	258	1255.5570
139	676.4435	179	871.1035	219	1065.7635	259	1260.4235
140	681.3100	180	875.9700	220	1070.6300	260	1265.2900
141	686.1765	181	880.8365	221	1075.4965	261	1270.1565
142	691.0430	182	885.7030	222	1080.3630	262	1275.0230
143	695.9095	183	890.5695	223	1085.2295	263	1279.8895
144	700.7760	184	895.4360	224	1090.0960	264	1284.7560
145	705.6425	185	900.3025	225	1094.9625	265	1289.6225
146	710.5090	186	905.1690	226	1099.8290	266	1294.4890
147	715.3755	187	910.0355	227	1104.6955	267	1299.3555
148	720.2420	188	914.9020	228	1109.5620	268	1304.2220
149	725.1085	189	919.7685	229	1114.4285	269	1309.0885

POUND STERLING OF GREAT BRITAIN.—*Continued.*

£	$ cts.	£	$ cts.	£	$ cts.	£	\$ cts.
270	1313.9550	310	1508.6150	350	1703.2750	390	1897.9350
271	1318.8215	311	1513.4815	351	1708.1415	391	1902.8015
272	1323.6880	312	1518.3480	352	1713.0080	392	1907.6680
273	1328.5545	313	1523.2145	353	1717.8745	393	1912.5345
274	1333.4210	314	1528.0810	354	1722.7410	394	1917.4010
275	1338.2875	315	1532.9475	355	1727.6675	395	1922.2675
276	1343.1540	316	1537.8140	356	1732.4740	396	1927.1340
277	1348.0205	317	1542.6805	357	1737.3405	397	1932.0005
278	1352.8870	318	1547.5470	358	1742.2070	398	1936.8670
279	1357.7535	319	1552.4135	359	1747.0735	399	1941.7335
280	1362.6200	320	1557.2800	360	1751.9400	400	1946.6000
281	1367.4865	321	1562.1465	361	1756.8065	401	1951.4665
282	1372.3530	322	1567.0130	362	1761.6730	402	1956.3330
283	1377.2195	323	1571.8795	363	1766.5395	403	1961.1995
284	1382.0860	324	1576.7460	364	1771.4060	404	1966.0660
285	1386.9525	325	1581.6125	365	1776.2725	405	1970.9325
286	1391.8190	326	1586.4790	366	1781.1390	406	1975.7990
287	1396.6855	327	1591.3455	367	1786.0055	407	1980.6655
288	1401.5520	328	1596.2120	368	1790.8720	408	1985.5320
289	1406.4185	329	1601.0785	369	1795.7385	409	1990.3985
290	1411.2850	330	1605.9450	370	1800.6050	410	1995.2650
291	1416.1515	331	1610.8115	371	1805.4715	411	2000.1315
292	1421.0180	332	1615.6780	372	1810.3380	412	2004.9980
293	1425.8845	333	1620.5445	373	1815.2045	413	2009.8645
294	1430.7510	334	1625.4110	374	1820.0710	414	2014.7310
295	1435.6175	335	1630.2775	375	1824.9375	415	2019.5975
296	1440.4840	336	1635.1440	376	1829.8040	416	2024.4640
297	1445.3505	337	1640.0105	377	1834.6705	417	2029.3305
298	1450.2170	338	1644.8770	378	1839.5370	418	2034.1970
299	1455.0835	339	1649.7435	379	1844.4035	419	2039.0635
300	1459.9500	340	1654.6100	380	1849.2700	420	2043.9300
301	1464.8165	341	1659.4765	381	1854.1365	421	2048.7965
302	1469.6830	342	1664.3430	382	1859.0030	422	2053.6630
303	1474.5495	343	1669.2095	383	1863.8695	423	2058.5295
304	1479.4160	344	1674.0760	384	1868.7360	424	2063.3960
305	1484.2825	345	1678.9425	385	1873.6025	425	2068.2625
306	1489.1490	346	1683.8090	386	1878.4690	426	2073.1290
307	1494.0155	347	1688.6755	387	1883.3355	427	2077.9955
308	1498.8820	348	1693.5420	388	1888.2020	428	2082.8620
309	1503.7485	349	1698.4085	389	1893.0685	429	2087.7285

POUND STERLING OF GREAT BRITAIN.—*Continued.*

£	$ cts.	£	$ cts.	£	$ cts.	£	\$ cts.
430	2092.5950	470	2287.2550	510	2481.9150	550	2676.5750
431	2097.4615	471	2292.1215	511	2486.7815	551	2681.4415
432	2102.3280	472	2296.9880	512	2491.6480	552	2686.3080
433	2107.1945	473	2301.8545	513	2496.5145	553	2691.1745
434	2112.0610	474	2306.7210	514	2501.3810	554	2696.0410
435	2116.9275	475	2311.5875	515	2506.2475	555	2700.9075
436	2121.7940	476	2316.4540	516	2511.1140	556	2705.7740
437	2126.6605	477	2321.3205	517	2515.9805	557	2710.6405
438	2131.5270	478	2326.1870	518	2520.8470	558	2715.5070
439	2136.3935	479	2331.0535	519	2525.7135	559	2720.3735
440	2141.2600	480	2335.9200	520	2530.5800	560	2725.2400
441	2146.1265	481	2340.7865	521	2535.4465	561	2730.1065
442	2150.9930	482	2345.6530	522	2540.3130	562	2734.9730
443	2155.8595	483	2350.5195	523	2545.1795	563	2739.8395
444	2160.7260	484	2355.3860	524	2550.0460	564	2744.7060
445	2165.5925	485	2360.2525	525	2554.9125	565	2749.5725
446	2170.4590	486	2365.1190	526	2559.7790	566	2754.4390
447	2175.3255	487	2369.9855	527	2564.6455	567	2759.3055
448	2180.1920	488	2374.8520	528	2569.5120	568	2764.1720
449	2185.0585	489	2379.7185	529	2574.3785	569	2769.0385
450	2189.9250	490	2384.5850	530	2579.2450	570	2773.9050
451	2194.7915	491	2389.4515	531	2584.1115	571	2778.7715
452	2199.6580	492	2394.3180	532	2588.9780	572	2783.6380
453	2204.5245	493	2399.1845	533	2593.8445	573	2788.5045
454	2209.3910	494	2404.0510	534	2598.7110	574	2793.3710
455	2214.2575	495	2408.9175	535	2603.5775	575	2798.2375
456	2219.1240	496	2413.7840	536	2608.4440	576	2803.1040
457	2223.9905	497	2418.6505	537	2613.3105	577	2807.9705
458	2228.8570	498	2423.5170	538	2618.1770	578	2812.8370
459	2233.7235	499	2428.3835	539	2623.0435	579	2817.7035
460	2238.5900	500	2433.2500	540	2627.9100	580	2822.5700
461	2243.4565	501	2438.1165	541	2632.7765	581	2827.4365
462	2248.3230	502	2442.9830	542	2637.6430	582	2832.3030
463	2253.1895	503	2447.8495	543	2642.5095	583	2837.1695
464	2258.0560	504	2452.7160	544	2647.3760	584	2842.0360
465	2262.9225	505	2457.5825	545	2652.2425	585	2846.9025
466	2267.7890	506	2462.4490	546	2657.1090	586	2851.7690
467	2272.6555	507	2467.3155	547	2661.9755	587	2856.6355
468	2277.5220	508	2472.1820	548	2666.8420	588	2861.5020
469	2282.3885	509	2477.0485	549	2671.7085	589	2866.3685

POUND STERLING OF GREAT BRITAIN.—Continued.

£	$ cts.	£	$ cts.	£	$ cts.	£	\$ cts.
590	2871.2350	630	3065.8950	670	3260.5550	710	3455.2150
591	2876.1015	631	3070.7615	671	3265.4215	711	3460.0815
592	2880.9680	632	3075.6280	672	3270.2880	712	3464.9480
593	2885.8345	633	3080.4945	673	3275.1545	713	3469.8145
594	2890.7010	634	3085.3610	674	3280.0210	714	3474.6810
595	2895.5675	635	3090.2275	675	3284.8875	715	3479.5475
596	2900.4340	636	3095.0940	676	3289.7540	716	3484.4140
597	2905.3005	637	3099.9605	677	3294.6205	717	3489.2805
598	2910.1670	638	3104.8270	678	3299.4870	718	3494.1470
599	2915.0335	639	3109.6935	679	3304.3535	719	3499.0135
600	2919.9000	640	3114.5600	680	3309.2200	720	3503.8800
601	2924.7665	641	3119.4265	681	3314.0865	721	3508.7465
602	2929.6330	642	3124.2930	682	3318.9530	722	3513.6130
603	2934.4995	643	3129.1595	683	3323.8195	723	3518.4795
604	2939.3660	644	3134.0260	684	3328.6860	724	3523.3460
605	2944.2325	645	3138.8925	685	3333.5525	725	3528.2125
606	2949.0990	646	3143.7590	686	3338.4190	726	3533.0790
607	2953.9655	647	3148.6255	687	3343.2855	727	3537.9455
608	2958.8320	648	3153.4920	688	3348.1520	728	3542.8120
609	2963.6985	649	3158.3585	689	3353.0185	729	3547.6785
610	2968.5650	650	3163.2250	690	3357.8850	730	3552.5450
611	2973.4315	651	3168.0915	691	3362.7515	731	3557.4115
612	2978.2980	652	3172.9580	692	3367.6180	732	3562.2780
613	2983.1645	653	3177.8245	693	3372.4845	733	3567.1445
614	2988.0310	654	3182.6910	694	3377.3510	734	3572.0110
615	2992.8975	655	3187.5575	695	3382.2175	735	3576.8775
616	2997.7640	656	3192.4240	696	3387.0840	736	3581.7440
617	3002.6305	657	3197.2905	697	3391.9505	737	3586.6105
618	3007.4970	658	3202.1570	698	3396.8170	738	3591.4770
619	3012.3635	659	3207.0235	699	3401.6835	739	3596.3435
620	3017.2300	660	3211.8900	700	3406.5500	740	3601.2100
621	3022.0965	661	3216.7565	701	3411.4165	741	3606.0765
622	3026.9630	662	3221.6230	702	3416.2830	742	3610.9430
623	3031.8295	663	3226.4895	703	3421.1495	743	3615.8095
624	3036.6960	664	3231.3560	704	3426.0160	744	3620.6760
625	3041.5625	665	3236.2225	705	3430.8825	745	3625.5425
626	3046.4290	666	3241.0890	706	3435.7490	746	3630.4090
627	3051.2955	667	3245.9555	707	3440.6155	747	3635.2755
628	3056.1620	668	3250.8220	708	3445.4820	748	3640.1420
629	3061.0285	669	3255.6885	709	3450.3485	749	3645.0085

POUND STERLING OF GREAT BRITAIN.—Continued.

£	$ cts.	£	$ cts.	£	$ cts.	£	\$ cts.
750	3649.8750	790	3844.5350	830	4039.1950	870	4233.8550
751	3654.7415	791	3849.4015	831	4044.0615	871	4238.7215
752	3659.6080	792	3854.2680	832	4048.9280	872	4243.5880
753	3664.4745	793	3859.1345	833	4053.7945	873	4248.4545
754	3669.3410	794	3864.0010	834	4058.6610	874	4253.3210
755	3674.2075	795	3868.8675	835	4063.5275	875	4258.1875
756	3679.0740	796	3873.7340	836	4068.3940	876	4263.0540
757	3683.9405	797	3878.6005	837	4073.2605	877	4267.9205
758	3688.8070	798	3883.4670	838	4078.1270	878	4272.7870
759	3693.6735	799	3888.3335	839	4082.9935	879	4277.6535
760	3698.5400	800	3893.2000	840	4087.8600	880	4282.5200
761	3703.4065	801	3898.0665	841	4092.7265	881	4287.3865
762	3708.2730	802	3902.9330	842	4097.5930	882	4292.2530
763	3713.1395	803	3907.7995	843	4102.4595	883	4297.1195
764	3718.0060	804	3912.6660	844	4107.3260	884	4301.9860
765	3722.8725	805	3917.5325	845	4112.1925	885	4306.8525
766	3727.7390	806	3922.3990	846	4117.0590	886	4311.7190
767	3732.6055	807	3927.2655	847	4121.9255	887	4316.5855
768	3737.4720	808	3932.1320	848	4126.7920	888	4321.4520
769	3742.3385	809	3936.9985	849	4131.6585	889	4326.3185
770	3747.2050	810	3941.8650	850	4136.5250	890	4331.1850
771	3752.0715	811	3946.7315	851	4141.3915	891	4336.0515
772	3756.9380	812	3951.5980	852	4146.2580	892	4340.9180
773	3761.8045	813	3956.4645	853	4151.1245	893	4345.7845
774	3766.6710	814	3961.3310	854	4155.9910	894	4350.6510
775	3771.5375	815	3966.1975	855	4160.8575	895	4355.5175
776	3776.4040	816	3971.0640	856	4165.7240	896	4360.3840
777	3781.2705	817	3975.9305	857	4170.5905	897	4365.2505
778	3786.1370	818	3980.7970	858	4175.4570	898	4370.1170
779	3791.0035	819	3985.6635	859	4180.3235	899	4374.9835
780	3795.8700	820	3990.5300	860	4185.1900	900	4379.8500
781	3800.7365	821	3995.3965	861	4190.0565	901	4384.7165
782	3805.6030	822	4000.2630	862	4194.9230	902	4389.5830
783	3810.4695	823	4005.1295	863	4199.7895	903	4394.4495
784	3815.3360	824	4009.9960	864	4204.6560	904	4399.3160
785	3820.2025	825	4014.8625	865	4209.5225	905	4404.1825
786	3825.0690	826	4019.7290	866	4214.3890	906	4409.0490
787	3829.9355	827	4024.5955	867	4219.2555	907	4413.9155
788	3834.8020	828	4029.4620	868	4224.1220	908	4418.7820
789	3839.6685	829	4034.3285	869	4228.9885	909	4423.6485

POUND STERLING OF GREAT BRITAIN.—*Continued.*

£	\$ cts.	£	\$ cts.	£	\$ cts.	£	\$ cts.
910	4428.5150	933	4540.4445	956	4652.3740	979	4764.3035
911	4433.3815	934	4545.3110	957	4657.2405	980	4769.1700
912	4438.2480	935	4550.1775	958	4662.1070	981	4774.0365
913	4443.1145	936	4555.0440	959	4666.9735	982	4778.9030
914	4447.9810	937	4559.9105	960	4671.8400	983	4783.7695
915	4452.8475	938	4564.7770	961	4676.7065	984	4788.6360
916	4457.7140	939	4569.6435	962	4681.5730	985	4793.5025
917	4462.5805	940	4574.5100	963	4686.4395	986	4798.3690
918	4467.4470	941	4579.3765	964	4691.3060	987	4803.2355
919	4472.3135	942	4584.2430	965	4696.1725	988	4808.1020
920	4477.1800	943	4589.1095	966	4701.0390	989	4812.9685
921	4482.0465	944	4593.9760	967	4705.9055	990	4817.8350
922	4486.9130	945	4598.8425	968	4710.7720	991	4822.7015
923	4491.7795	946	4603.7090	969	4715.6385	992	4827.5680
924	4496.6460	947	4608.5755	970	4720.5050	993	4832.4345
925	4501.5125	948	4613.4420	971	4725.3715	994	4837.3010
926	4506.3790	949	4618.3085	972	4730.2380	995	4842.1675
927	4511.2455	950	4623.1750	973	4735.1045	996	4847.0340
928	4516.1120	951	4628.0415	974	4739.9710	997	4851.9005
929	4520.9785	952	4632.9080	975	4744.8375	998	4856.7670
930	4525.8450	953	4637.7745	976	4749.7040	999	4861.6335
931	4530.7115	954	4642.6410	977	4754.5705	1000	4866.5000
932	4535.5780	955	4647.5075	978	4759.4370		

Franc of France, Switzerland and Belgum: Lire of Italy: Drachma of
Greece, and Peseta of Spain

REDUCED TO CUSTOM HOUSE STANDARD

1 FRANC OF 100 CENTIMES=19 $\frac{3}{4}$ CENTS U. S. CURRENCY.

Francs.	\$ cts.	Francs.	\$ cts.	Francs.	\$ cts.
1	.193	38	7.334	75	14.475
2	.386	39	7.527	76	14.668
3	.579	40	7.720	77	14.861
4	.772	41	7.913	78	15.054
5	.965	42	8.106	79	15.247
6	1.158	43	8.299	80	15.440
7	1.351	44	8.492	81	15.633
8	1.544	45	8.685	82	15.826
9	1.737	46	8.878	83	16.019
10	1.930	47	9.071	84	16.212
11	2.123	48	9.264	85	16.405
12	2.316	49	9.457	86	16.598
13	2.509	50	9.650	87	16.791
14	2.702	51	9.843	88	16.984
15	2.895	52	10.036	89	17.177
16	3.088	53	10.229	90	17.370
17	3.281	54	10.422	91	17.563
18	3.474	55	10.615	92	17.756
19	3.667	56	10.808	93	17.949
20	3.860	57	11.001	94	18.142
21	4.053	58	11.194	95	18.335
22	4.246	59	11.387	96	18.528
23	4.439	60	11.580	97	18.721
24	4.632	61	11.773	98	18.914
25	4.825	62	11.966	99	19.107
26	5.018	63	12.159	100	19.300
27	5.211	64	12.352	200	38.600
28	5.404	65	12.545	300	57.900
29	5.597	66	12.738	400	77.200
30	5.790	67	12.931	500	96.500
31	5.983	68	13.124	600	115.800
32	6.176	69	13.317	700	135.100
33	6.369	70	13.510	800	154.400
34	6.562	71	13.703	900	173.700
35	6.755	72	13.896	1000	193.000
36	6.948	73	14.089		
37	7.141	74	14.282		

MARK OF THE GERMAN EMPIRE,

REDUCED TO

CUSTOM HOUSE STANDARD

1 MARK OF 100 PFENNINGS=23 $\frac{1}{4}$ CENTS U. S. CURRENCY.

Marks.	\$ cts.	Marks.	\$ cts.	Marks.	\$ cts.
1	.238	38	9.044	75	17.850
2	.476	39	9.282	76	18.088
3	.714	40	9.520	77	18.326
4	.952	41	9.758	78	18.564
5	1.190	42	9.996	79	18.802
6	1.428	43	10.234	80	19.040
7	1.666	44	10.472	81	19.278
8	1.904	45	10.710	82	19.516
9	2.142	46	10.948	83	19.754
10	2.380	47	11.186	84	19.992
11	2.618	48	11.424	85	20.230
12	2.856	49	11.662	86	20.468
13	3.094	50	11.900	87	20.706
14	3.332	51	12.138	88	20.944
15	3.570	52	12.376	89	21.182
16	3.808	53	12.614	90	21.420
17	4.046	54	12.852	91	21.658
18	4.284	55	13.090	92	21.896
19	4.522	56	13.328	93	22.134
20	4.760	57	13.566	94	22.372
21	4.998	58	13.804	95	22.610
22	5.236	59	14.042	96	22.848
23	5.474	60	14.280	97	23.086
24	5.712	61	14.518	98	23.324
25	5.950	62	14.756	99	23.562
26	6.188	63	14.994	100	23.800
27	6.426	64	15.232	200	47.600
28	6.664	65	15.470	300	71.400
29	6.902	66	15.708	400	95.200
30	7.140	67	15.946	500	119.000
31	7.378	68	16.184	600	142.800
32	7.616	69	16.422	700	166.600
33	7.854	70	16.660	800	190.400
34	8.092	71	16.898	900	214.200
35	8.330	72	17.136	1000	238.000
36	8.568	73	17.374		
37	8.806	74	17.612		

CROWNS OF DENMARK, NORWAY AND SWEDEN
REDUCED TO CUSTOM HOUSE STANDARD
AT 26 $\frac{1}{2}$ CENTS U. S. CURRENCY.

Crowns	\$ cts.	Crowns.	\$ cts.	Crowns	\$ cts.
1	.268	38	10.184	75	20.100
2	.536	39	10.452	76	20.368
3	.804	40	10.720	77	20.636
4	1.072	41	10.988	78	20.904
5	1.340	42	11.256	79	21.172
6	1.608	43	11.524	80	21.440
7	1.876	44	11.792	81	21.708
8	2.144	45	12.060	82	21.976
9	2.412	46	12.328	83	22.244
10	2.680	47	12.596	84	22.512
11	2.948	48	12.864	85	22.780
12	3.216	49	13.132	86	23.048
13	3.484	50	13.400	87	23.316
14	3.752	51	13.668	88	23.584
15	4.020	52	13.936	89	23.852
16	4.288	53	14.204	90	24.120
17	4.556	54	14.472	91	24.388
18	4.824	55	14.740	92	24.656
19	5.092	56	15.008	93	24.924
20	5.360	57	15.276	94	25.192
21	5.628	58	15.544	95	25.460
22	5.896	59	15.812	96	25.728
23	6.164	60	16.080	97	25.996
24	6.432	61	16.348	98	26.264
25	6.700	62	16.616	99	26.532
26	6.968	63	16.884	100	26.800
27	7.236	64	17.152	200	53.600
28	7.504	65	17.420	300	80.400
29	7.772	66	17.688	400	107.200
30	8.040	67	17.956	500	134.000
31	8.308	68	18.224	600	160.800
32	8.576	69	18.492	700	187.600
33	8.844	70	18.760	800	214.400
34	9.112	71	19.028	900	241.200
35	9.380	72	19.296	1000	268.000
36	9.648	73	19.564		
37	9.916	74	19.832		

FOREIGN WEIGHTS AND MEASURES.

Name.	Locality.	U. S. Value.	Name.	Locality.	U. S. Value.
Aam.....for wine	Amsterdam.....	41.0004 galla.	Barrel of whale oil	Sandwich Islands	31.5000 galla.
".....for oil	"	37.7299 "	Barili.....	Argentine	20.0768 "
".....for oil	Rotterdam.....	40.5933 "	".....	Confederation	20.0768 "
Abas.....for pearls	Persia.....	2.8800 gr'ns	".....	Mexico.....	20.0000 "
Achtel.....	Austria.....	0.2182 bush.	".....	Ionian Island.....	19.2097 "
Adoulie.....	Bomby.....	0.1963 "	".....	Malta.....	11.0000 "
Ady.....	Malsbar Coast.....	0.2906 yards	".....	Modena.....	11.0057 "
Ahm.....	Hamburg.....	38.1473 galla.	".....	Naples.....	11.5732 "
".....	Hanover.....	41.4593 "	".....	Roman States.....	15.4125 "
".....	Lubeck.....	39.5739 "	".....	".....	15.1861 "
Almud.....	Turkey.....	1.3809 "	".....	Sardinia.....	17.0840 "
Almude.....	Lisbon.....	4.3897 "	".....	Tuscany.....	12.0445 "
".....	Oporto.....	6.6266 "	Barrique.....	French	
Spain.....		0.1333 bush.	Batman.....	W. Indies	50.0000 "
Ain or Alen.....	Denmark.....	0.6865 yards	".....	Shiraz.....	12.8809 pds.
".....	Norway.....	0.6494 "	".....	Tauris.....	6.3408 "
Alguéire.....	Brazil.....	1.1351 bush.	Bazia.....	Zanzibar.....	34.2262 "
".....	liquid	2.1848 galla.	Benda.....	Guinea.....	0.1414 "
".....	Lisbon.....	0.3837 bush.	Berkovetz.....	Russia.....	360.6764 "
".....	".....	3.3128 galla.	Boccale.....	Modena.....	0.2751 galla.
".....	Oporto.....	0.3837 bush.	".....	Roman States.....	0.4816 "
Portugal.....	Portugal.....		".....	(Bologna).....	0.3460 "
Am.....	Stockholm.....	41.4654 galla.	Bota.....	Portugal.....	113.6309 "
Ame.....	Copenhagen.....	39.5564 "	".....	Malaga.....	132.0000 "
Ambia.....	Genoa.....	0.2175 "	Botta.....	Naples.....	128.8785 "
Amomam.....	Ceylon.....	5.7758 bush.	Braccio.....	Ancona.....	0.7037 yards
Anker.....	Denmark.....	9.9828 galla.	".....	Modena.....	0.6317 "
Archin Arisch.....	Persia.....	1.0633 yards	".....	Parma.....	0.6431 "
Archin Schah.....	".....	0.6738 "	".....	".....	0.7000 "
Archine.....	Russia.....	0.7780 "	".....	Roman States.....	0.8537 "
Ardeb.....	Cairo.....	5.1648 bush.	Buncal.....	Singapore	0.1189 pds.
".....	Egypt.....	2.6031 "	Bushel.....	England.....	1.0815 bush.
".....	Gondar.....	0.1147 "	Imperial.....		
".....	Massowah.....	0.3384 "	Winchester.....	United States.....	2160.42 cu. in,
Are.....	United States.....	119.8000 sq yd	Butt of beer and porter	England.....	129.6648 galla.
Arratel.....	Portugal.....	1.0119 pds.	".....	".....	129.6648 "
".....	Brazil.....	1.0119 "	Butt of beer and porter	Philippine Isles.....	133.0000 pds.
Arroba.....	Argentine Confederation.....	25.3176 "	".....	".....	85.5000 "
".....	Bolivia.....	25.3337 "	".....	Algeria.....	9.0072 bush.
".....	Brazil.....	32.3793 "	".....	Malta.....	5.4997 galla.
".....	Buenos Ayres.....	25.3584 "	".....	Tripoli.....	1.1520 bush.
".....	Central America.....	26.0751 "	".....	Tunis.....	14.0755 "
".....	Cuba.....	4.1000 galla.	".....	An-nam.....	1.3775 pds.
".....	Mexico.....	25.3646 pds.	Caffiso, or Cafz.....	Rio Janeiro.....	0.3641 galla.
".....	Portugal.....	92.5151 "	".....		
".....	Spain.....	25.4024 "	Candia.....		
".....	for wine	4.2630 galla.	Caffado of bal- sam copavia.....		
".....	Spanish, W. Indies.....	4.1000 "	Candica.....		30.0000 pds.
".....	Venezuela.....	4.2630 "	Candil.....		11.1333 bush.
Arsin.....	Hungary.....	23.0110 inch.	Candy.....	Sumatra.....	423.4300 pds.
Artaba.....	Persia.....	1.8514 bush.	".....	Ahmednuggur.....	1577.1400 "
Aune.....	Belgium.....	39.3709 inch.	".....	Birmah (Rangoon).....	500.0000 "
".....	French, W. Indies.....	1.3026 yards	".....	Bombay.....	559.9830 "
".....	usual Lyons.....	1.3124 "	".....	".....	25.0000 bush.
".....	Switzerland.....	47.2460 inch.	".....	Ceylon.....	500.0000 pds.
Bahar.....	Amboyna.....	597.6070 pds.	".....	".....	520.6762 "
".....	Arabia.....		".....	Goa.....	496.0000 pds.
".....	(Mocha)	450.0000 "	".....	Madras.....	499.9714 "
".....	Bantam.....	396.0000 "	".....	Malabar Coast.....	695.5400 "
".....	for pepper	406.7775 "	".....	Malacca.....	405.0000 "
".....	Batavia.....	610.1663 "	".....	Muscat.....	525.0000 "
".....	Ceylon.....	500.0000 "	".....	Mysore.....	495.4857 "
".....	old	520.6762 "	".....	Pondicherry.....	588.0886 "
Bale.....	coffee Bet-el-faki.....	285.6000 pds.	Canna.....	Surat.....	340.1600 "
Bambou.....	Bantam	0.0922 bush.	".....	Genoa.....	2.4618 yards
".....	Madagascar	0.0568 "	".....	Malta.....	2.2889 "
			".....	Naples.....	2.3069 "
			".....	Norway.....	0.6911 galla.
			".....	Roman States.....	2.1785 "

FOREIGN WEIGHTS AND MEASURES.—Continued.

Name.	Locality.	U. S. Value.	Name.	Locality.	U. S. Value.
Canne	Sicily.....	2.1177 feet.	Cuartillo.....	Spain.....	0.1332 gall.
"	Sweden	0.7428 bush.	Cubic foot.....	United States.....	1728.0000 cu. in.
" or Kanna	"	0.6914 gallis.	" yard.....	"	27.0000 cu. ft.
Cantara.....	Central America.....	4.2632 "	" ton of shipping	"	42.0000 "
" or arroba	Spain	4.2630 "	" ton of round timber	"	40.0000 "
" for wine	"	3.3185 "	" ton of hewn timber	"	50.0000 "
Cantaro.....	Crete or Can-dia	116.5700 pds.	Cubit, covid or haut	Bengal.....	0.5000 yard.
" or Kantar	Cyprus	524.2000 "	" for malting	England	0.5000 "
"	Egypt	98.1900 "	"	Burat.....	0.5905 "
" Commercial	Malta	191.9700 "	"	France, etc.....	2.6418 galla.
" or Kantar	Morocco	118.6600 "	Decalitre	"	1.1351 pks.
Tripoli in Af-rica	Tripoli in Sy-ria	111.2005 "	Decametre	"	32.8000 feet.
"	Turkey.....	480.6900 "	Decigram	France, etc.....	1.5432 gr'ns.
"	Persia	124.6220 "	Decilitre	United States	1.5432 "
Capicha	Naples	0.0746 bushl.	" dry	France, etc.....	0.2113 pints.
Caraffa	Naples	0.1929 gallis.	" liquid	United States	6.1022 cu.in.
Carga	Crete or Can-dia	4.3231 bush.	Decimeter	"	0.8450 gills.
Carata	Carrara	2240.0000 pds.	Decimetre	"	3.9370 inch.
" for marble	"	12.7680 cu. ft.	Dekagram	France, etc.....	3.9371 "
" solid	Naples	257.7570 gallis.	Dekaliter	United States	0.3827 oz.
Carro	"	56.3258 bush.	Dekaliter	"	9.0800 qu'ns.
" dry	Mauritius	60.0000 gallis.	Dekameter	"	2.6418 galla.
Cask	Cyprus	1.2500 "	Dekameter	"	393.7000 in.
Catty	Batavia	1.3565 pds.	Dekameter	Abyssinia	40.1300 gr'ns.
"	Birmah (Ran-goon)	1.1111 "	Dekameter	"	
" or Kan	China	1.3333 "	Dekameter	United States	60.0000 drope
" Commercial	Malacca	1.3500 "	Dreiling	Vienna	368.8600 galla.
"	Siam	2.6670 "	Duime	Russia	1.0000 inch.
"	Sumatra	2.1184 "	Elmer	Austria	14.8926 galla.
"	Ternate	1.3017 "	Elmer	Hamburg	7.6295 "
Cavazzo	Modena	3.4321 yards	Elmer	Hanover	16.4345 "
Cental	United States	100.0000 pds.	Elmer	Hungary	19.3685 "
Centigram	"	0.1543 gr'ns.	Elmer	upper	
Centilitter	"	0.6102 cu.in.	Elmer	lower	
Centilitre	France, etc.....	0.0211 pint.	Elmer	Prussia	15.0294 "
Centilitter	United States	0.3380 fl. oz.	Elmer	Saxony	18.1465 "
Centimeter	United States	0.3937 inch.	Elmer	Wurtemberg	20.0884 "
Centimetre, etc	France, etc.....	0.3937 inch.	Elmer	Netherlands	77.6494 "
Centner	Austria	123.4677 pds.	Elmer	Amsterdam	1.0938 "
"	Baravia	123.4560 "	Elmer	Brabant	2.2600 feet.
"	Denmark	110.2300 "	Elmer	Hague	2.3000 "
"	Prussia	110.2300 "	Elmer	Austria	2.2800 "
"	Sweden	93.3790 "	Elle	Prussia	0.8822 yards
Chaldron of coal	British Prov-ince	36.0000 bush.	Elle	Baden	0.8746 "
Chattack bazaar	Bengal	0.1283 pds.	Elle	Bavaria	0.6562 "
" factory	"	0.1166 "	Elle	Bremen	0.9110 "
Chequi	Turkey	11.3360 oz.	Elle	Brunswick	0.6438 "
Chekli	Smyrna	1.7705 pds.	Endasch	England	45.0000 inch.
Chik	China	14.7625 inch.	Endasch	Lubeck	0.6297 yards
Chilo	Ionian Islands	1.0316 bush.	Endasch	Scotland	0.7294 "
Cobido, or Covid	Wocha	0.5278 yards	Endasch	Smyrna	37.0600 inch.
Cobi	Siam	13.3847 galla.	Endasch	Turkey	0.6847 yard
Corba	Roman States	20.7618 "	Endasch	Sumatra	0.7138 "
"	Bologna	2.2317 bush.	Etto	Prussia	0.5200 yards
Covado	Gosa	0.7444 yards	Fanega	Argentina Con-federation	3.8936 bush.
Covid, hath or haut	Ahmednugger	0.3889 "	Fanega	Central Amer-ica	1.5746 "
"	Bombay	0.5033 "	Fanega	Chili	2.5753 "
"	Ceylon	0.5139 "	Fanega	Cuba	3.1102 "
"	Cochin China	0.4165 "	Fanega	Mexico	1.6031 "
"	Java	0.7500 "	Fanega	Spain	1.5990 "
"	Mocha	0.5278 "	Fanega	Spanish W. In-dies	3.1237 "
"	Madras	0.5181 "	Fanega	Uruguay	7.7760 "
"	Morocco	0.5812 "	Fanega	Azores Islands	1.3596 "
"	Muscat	1.0670 "	Fanega	Lisbon	1.5347 "
"	Pondicherry	0.5000 "			
"	Singapore	0.5000 "			
"	Surat	0.5800 "			

FOREIGN WEIGHTS AND MEASURES.—Continued.

Name.	Locality.	U. S. Value.	Name.	Locality.	U. S. Value.
Fanga.....	Oporto.....	1.9374 bush.	Inch.....	Great Britain.....	1.0000 inch.
Fass.....	German Empire.....	26.4180 galla.	Ieochiomasseé.....	Japan.....	4.4932 galla.
".....	".....	52.6450 "	Itchigau.....	".....	1.7752 qts.
Favn.....	Hungary.....	52.6450 "	Itomasseé.....	".....	44.3822 galla.
Ferry.....	Denmark.....	2.0693 yards	Jaktan...for cloth	Guinea.....	4.0000 yards
Ferren.....	Muscat.....	7.9254 galla.	Jankal.....	Sumatra.....	0.2500 "
Fiasco.....	Modena.....	0.5503 "	Jarda Ionia.....	Ionia Islands.....	1.0000 "
".....	Tuscany.....	0.6021 "	Jumba.....	Singapore.....	0.4000 "
Firkin, Ale.....	England.....	10.8054 "	Kaddah.....	Egypt.....	0.4388 galla.
Fjerdung.....	Norway.....	0.5196 bush.	Kahoon.....	Bengal.....	42.4400 bush.
Fod.....	Denmark.....	0.3433 yards	" of grain.....	".....	2.9867 pds.
Foglietta.....	Roman States.....	0.1204 galla.	Kallion.....	Greece.....	2.8378 bush.
Foot.....	Amsterdam.....	0.9300 feet.	Kan or Catty.....	China.....	1.3334 pds.
".....	Antwerp.....	0.9400 "	Kandé.....	Netherlands.....	0.2642 galla.
".....	England.....	1.0000 "	Kanna or Cannia.....	Denmark.....	0.6104 "
".....	Malta.....	0.9309 "	Kanne.....	Norway.....	0.6908 "
".....	Rhineland	1.0300 "	".....	Sweden.....	0.6908 "
Fot.....	Norway.....	0.9742 "	".....	".....	0.7428 bush.
".....	Sweden.....	0.9715 "	Kanne.....	Austria.....	0.1870 galla.
Foute.....	Russia.....	1.0000 "	German Empire.....	German Empire.....	0.2642 "
Franzella.....	Zanzibar.....	35.2824 pds.	Kasaba.....	Java.....	0.3939 "
Frasco.....	ArgentineConfederation.....	0.6275 galla.	Ken.....	Mocha.....	4.1000 yards
".....	Mexico.....	0.6250 "	Khalebi, woollen	Siam.....	1.0510 "
Frazil.....	Arabia (Moche.....)	30.0000 pds.	Khoullié.....	Roumania.....	0.7342 "
Fuder.....	Austria.....	478.4790 gallis.	Kilderkin...beer	Algiers.....	4.4027 galla.
".....	Baden.....	396.2670 "	Kilo.....	England.....	21.6108 "
Funte.....	Russia.....	0.9017 pds.	Kilogram.....	Roumania.....	12.3450 busha.
Fuse.....	Austria.....	0.3457 yard	Kilometer.....	Turkey.....	1.0008 "
".....	Baden.....	0.3281 "	Kilogram.....	United States.....	2.2046 pds.
".....	Bavaria.....	0.3192 "	Kilometer.....	France, etc.....	2.2046 "
".....	Bremen.....	0.3163 "	Kilometer.....	United States.....	1.3080 cu. yd
".....	Brunswick.....	0.3121 "	Kilometre.....	".....	264.1700 galla.
".....	Lubeck.....	0.3149 "	Kilolitre.....	France, etc ...	264.1800 "
".....	Prussia.....	0.3483 "	Kilometer.....	".....	28.3792 bush.
".....	Saxony.....	0.3097 "	Kilometer.....	United States.....	3280.8330 feet.
Gallon...Imperial.....	Great Britain.....	1.2006 galla.	Kintal.....	France, etc ...	3280.8990 "
"...Ale and Beer.....	".....	1.2024 "	Kip.....	Constantino...	124.5640 pds.
"...Winchester.....	United States.....	231.0000 cu. in.	Kole.....	Smyrna.....	127.4800 "
Gallone.....	Ionian Islands.....	0.1289 bush.	Kolah.....	Malacca.....	40.6778 "
".....	".....	1.2008 galla.	Korrah.....	Travancore.....	0.8074 yards
Gantang.....	Borneo.....	0.7378 bush.	Kot.....for silk and	Sumatra.....	0.1173 bush.
"...Coffee.....	Java.....	13.0631 pds.	linen goods.....	Mahrattas.....	4.0615 "
Garce.....	Madras.....	139.5349 busha.	Kotscha.....	Roumania.....	0.6906 yards
".....	Pondicherry.....	106.9670 "	Koyang.....	Muscat.....	0.3646 pds.
Gombetta.....	Genoa.....	0.3669 "	" for rice.....	Bantam.....	147.5662 bush.
Gonghau.....	Japan.....	2.3190 galla.	Kube.....	Batavia.....	62.4330 "
Grain.....	England.....	1.0000 gr'ns	Lachaa.....	The Moluccas.....	55.3370 "
Gramme.....	France, etc.....	15.4324 "	Last.....	Abyssinia.....	0.2684 galla.
"...Legal.....	United States.....	15.4320 "	" for mail.....	Sooloo Islands.....	66.6666 pds.
Gudda or Cuddy.....	Mocha.....	2.0000 galla.	".....	Austria.....	4938.4600 "
Gueza.....	Japan.....	1.0365 yards	".....	Great Britain.....	82.5212 bush.
Guirbeh.....	Egypt.....	17.8117 galla.	".....	Netherlands.....	85.1340 "
Guz.....	Bengal.....	1.0009 yards	".....	Prussia.....	112.2918 "
".....	Bombay.....	0.7650 "	Lastré.....	ArgentineConfederation.....	58.4040 "
".....	Gujerat.....	0.6492 "	Legger.....	Batavia.....	160.0000 galla.
".....	Mocha.....	0.6943 "	Libbra.....	Bologna.....	0.7984 pds.
".....	Mysore.....	1.0611 "	".....	Genoa.....	0.7002 "
".....	Patna.....	1.1806 "	".....	".....	0.7691 "
Halloh.....	Sumatra.....	1.0000 yards	".....	Malta.....	1.7500 "
Harsela...for silk.....	Egypt.....	2.7276 pds.	".....	Modena.....	1.7044 "
Head of Flax.....	".....	6.7500 "	".....	Naples.....	0.7072 "
Hectogram.....	United States.....	3.5274 oz.	".....	Parma.....	0.7197 "
".....	France, etc	3.5274 "	".....	Roman States.....	0.7476 "
Hectoliter...dry liquid.....	United States.....	2.8375 bush.	".....	" (Rome).....	0.7984 "
".....	".....	26.4170 galla.	".....	" (Bologna).....	0.7984 "
Hectolitre...dry liquid.....	France, etc.....	2.8378 bush.	".....	" (Ancona).....	0.7277 "
".....	".....	26.4180 galla.	".....	Sicily.....	0.7072 "
Hectometer.....	United States.....	328.0633 feet.	".....	Turin.....	0.8133 "
".....	France, etc	328.0900 "	".....	Tuscany.....	0.7486 "
Hogahead...beer.....	England.....	64.8324 galla.	".....	".....	".....
".....	".....	64.8324 "	".....	".....	".....
Hueba.....	Tripoli.....	3.0452 bush.	".....	".....	".....
Inc.....	Japan.....	2.3165 yards	".....	".....	".....

FOREIGN WEIGHTS AND MEASURES.—Continued.

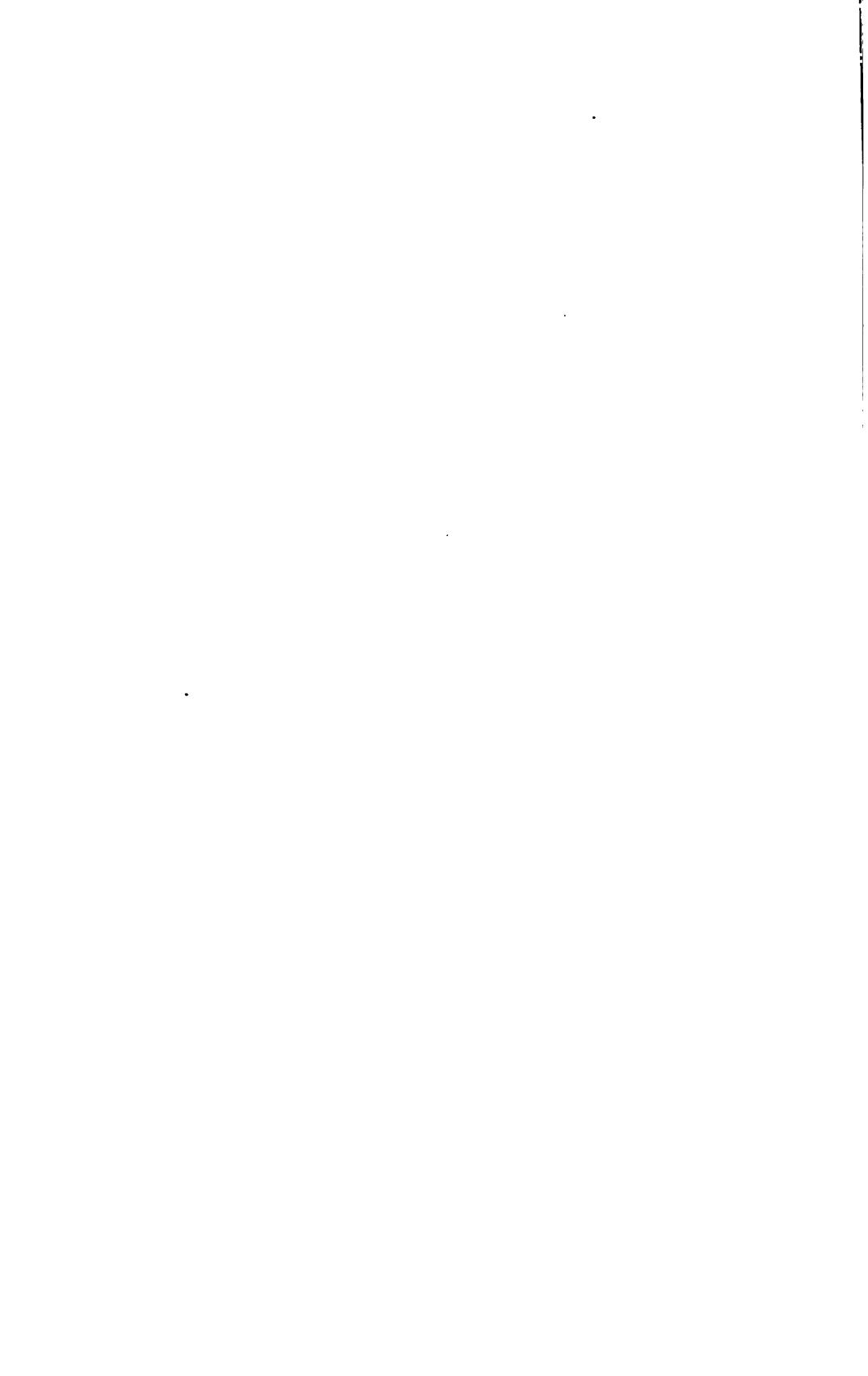
Name.	Locality.	U. S. Value.	Name.	Locality.	U. S. Value.
Libbra...Metrica	Venetian Lombardy	2.2047 pds.	Millier or tonneau	France, etc...	2204.6200 pds.
Libra.....	Argentine Confederation...	1.0128 "	"	United States	2204.6000 "
"	Central America...	1.0430 "	Milligram	"	0.0154 gr'ns
"	Chili	1.0430 "	Millilitre	"	0.0610 cu. in.
"	Madeira	1.0109 "	"	France, etc...	0.0021 pint.
"	Mexico	1.0143 "	Millimeter	"	0.0394 inch.
"	Peru	1.0143 "	"	United States	0.0394 "
"	Spain	1.0161 "	Mina	Greece	2.2046 pds.
"	Uruguay	1.0143 "	"	Parma	0.6669 bush.
Litra.....	Greece	1.0567 qts.	Mistate...for oil	Sardinia	3.4257 "
Liter.....	France, etc...	1.0567 "	"	Crete or Can-	2.9480 galla.
"	"	0.1135 peck.	Mocha	Abbyssinia	0.0686 pds.
"	United States	1.0567 qts.	Modius of salt	Oporto	23.0000 bush.
"	"	0.9080 "	"	Spain, (Ivica)	40.0000 "
Liton...or litre	Belgium	1.0567 "	Moggio	St. Ubes	28.0000 "
Livre...or kilogramme	"	2.2046 pds.	Molo	Tuscany	16.5903 "
"	French W. Indies	1.0792 "	Monome	Portugal	23.0202 "
Maaſje.....	Netherlands	9.0264 galla.	Moosa	Japan	27.0070 gr'ns
Madéga At Gon-	Abyssinia	0.0115 bush.	Moot or hand.	Cyprus	112.0000 pds.
dar	"	0.0139 "	Moyo of salt	Bengal	3.0000 inch.
" At Mae-	Ispahan	13.6600 pds.	Mudde	Spain	70.0000 bush.
sowah	Shirez.	27.3202 "	Mudi	Netherlands	2.8378 "
Mahnd Shah	Baden	4.2567 bush.	Muez-pfund.	Mangalore	1.3019 "
Malter.....	Zanzibar	3.0070 pds.	Muez-pfund.	Bavaria	1.1023 pds.
Mane.....	Mangal...for pearls	6.0000 grs.	Muid	Morocco	5.1837 bush.
Marcal.....	Madras.	0.3488 bush.	Muth	Switzerland	39.6270 galla.
"	Masulipatan...	0.4030 "	Myriagram	Austria	1.1230 pds.
Marco...for gold,	Argentine Confedera-	8.1015 ozs.	Myrialitre	United States	52.3530 bush.
etc.	Austria	0.6173 pds.	"	France, etc...	22.0460 "
Mark.....	Bavaria	0.5153 "	Nail...for cloth	"	2641.8000 galla.
"	Dennmark.	0.5190 "	Ngū	Great Britain	2.2500 inch.
"	Lubeck	0.5163 "	Ohm	Aunam	2.6644 yards
Mass.....	Austria	0.3738 galla.	"	Baden	39.6267 galla.
"	Hesse Cassel..	0.5942 "	"	Bremen	38.2965 "
"	"	0.5767 "	Oka or Oke....	Hesse Darm-	42.2688 "
"	Hesse Darm-	0.4593 "	"	stadt	39.5738 "
"	stadt	0.5167 "	"	Lubeck	22.4800 inch.
"	Würtemberg...	0.4863 "	Ohra	Crete or Can-	2.6492 pds.
Mataro...for oil	Tripoli	6.1630 "	Oke	dia	0.3458 galla.
Maund.....	Anjar	26.2290 pds.	"	Portugal	0.0632 pds.
"	Arabia(mocha)	3.0000 "	"	Modena	0.0687 "
"	"(Bet-el-faki)	2.0391 "	Oncia	Netherlands	0.2205 "
"	"(Jidda)	1.8501 "	Oncia	Sumatra	4.0000 pds.
"	Aurungabad..	75.8667 "	Oms	United States	8.0000 drims
"	Bengal	74.6667 "	Ootan...for cam-	Brazil	57.1700 gr'ns
"	"	82.1333 "	phor	Brunswick	59.2802 galla.
"	Bombay	28.0000 "	Ounce...fluid	Hamburg	57.2210 "
"	Deccan	76.7800 "	Outava for topaz.	Hanover	62.1593 "
"	Goa	24.7500 "	Oxhoff		
"	Gujerat.	39.7397 "	"		
"	Madras	25.0000 "	Packen.	Russia	1082.0730 pds.
"	Mahrattas...	26.2490 "	Pahaw...for gems	Borneo	153.5000 gr'ns
"	Maida...	100.4500 "	Pakha	Sumatra	0.1454 galla.
"	Muscat	8.7500 "	"	"	0.0156 bush.
"	Pondicherry...	25.9000 "	Palgot or paul-	Birmah (Bau-	1.0000 inch.
"	Sumatra	77.0000 "	gaunt	goon)	3.0000 "
Medida.....	Rio Janeiro	0.7283 galla.	Palm	Great Britain	3.9370 "
Medinno, grain	Cyprus	2.1312 bush.	"	Netherlands	10.8800 "
Meter.....	United States	39.3700 inch.	Palma...	Roumania	
Metical or Mit-	Tripoli	73.6200 gr'ns	Palma de Cra-	Portugal	8.6616 "
kal	France, etc...	39.3708 inch.	veiro	Carrara	9.5919 "
Metre.....	United States	39.3700 "	Palma, marble	"	5.555 cu. ft.
Metter or Mitre	Tunis.	2.5621 galla.	Palma, "	Malta	10.2758 inch.
Metze.....	Austria	1.7451 bush.	"	Naples	10.3810 "
Mezzaruola....	Sardinia	34.1680 galla.	"		

FOREIGN WEIGHTS AND MEASURES.—Continued.

Name.	Locality.	U. S. Value.	Name.	Locality.	U. S. Value.
Palma. <i>commercial</i>	Roman States	9.8034 inch.	Pond	Netherlands	2.2047 pds.
" <i>mercers</i>	"	8.3470 "	Pood or pud	Russia	36.0676 "
" Sicily	"	9.5977 "	Pot or potte	Denmark	0.2632 gallis.
" Tuscany	"	11.4900 "	Pound	Switzerland	0.3963 "
Para, parah or chunam	Madras	1.7442 bush.	" <i>troy</i>	Great Britain	1.0000 pds.
Parah	Bombay	3.3838 "	" <i>apothecaries</i>	"	0.8229 "
Parrah	Ceylon	6.7500 gallis.	" <i>avoirdupois</i>	United States	7000.0000 grs.
Pe or ple	Portugal	0.3609 yards	" <i>troy</i>	"	5760.0000 "
Pecul	Borneo	135.6354 pds.	Pund	Denmark	1.1009 pds.
"	Celebes	135.6354 "	Quan	Annam	688.7600 pds.
" or tam	China	133.3333 "	Quarta	Roman States	2.0887 bush.
"	Java	135.6314 "	Quarter	Great Britain	8.2520 "
"	Malacca	136.0000 "	"	Norway	0.0864 gallis.
Philippine Islands	"	139.4496 "	Quartico, or quartier	Lubeck	0.2473 "
"	Slam	133.3500 "	Quartillo	Chilli	0.2936 "
"	Sumatra	133.3333 "	Quarto <i>for oil</i>	Genoa	4.2709 "
Pesado	Buenos Ayres	35.0000 "	" <i>for oil</i>	"	0.4288 bush.
" dry hides	Montevideo	40.0000 "	Quateron	Naples	0.1672 gallis.
" dry salt "	"	40.0000 "	Quilate <i>for gems</i>	Switzerland	0.4257 bush.
" wet salt "	"	60.0000 "	Quint	Brazil	3.0750 gr's.
Pfund legal.	Austria	1.2347 "	Quintal	Denmark	1.7683 oz.
"	Baden	1.1024 "	Quontar	ArgentineConfederation	101.2700 pds.
"	Bavaria	1.2347 "	Ref	Bolivia	101.4180 "
"	Bremen	1.0901 "	Rik	Cent. America	104.3000 "
"	Brunswick	1.0806 "	Rjoo	France, etc.	220.4620 "
"	Frankfort	1.1141 "	Robi	Mexico	101.6097 "
"	German Emp.	1.1025 "	Rode	Peru	101.6097 "
"	Hamburg	1.0679 "	Roede	Portugal	129.5180 "
"	Hanover	1.0794 "	Roti or rotollo	Spain	101.6090 "
"	Lubeck	1.0687 "	" <i>atari spices</i>	Switzerland	110.2300 "
"	Prussia	1.1023 "	" <i>cheddar</i>	United States	220.4600 "
"	Saxony	1.0306 "	" <i>for fruits</i>	Venezuela	101.4380 "
"	Switzerland	1.1023 "	" <i>khebir</i>	Algeria	203.1670 "
"	Wurtemberg	1.1023 "	" <i>or rotollo</i>	Sweden	32.4417 yards
Phan... <i>for cloth</i>	Annam	0.2568 inch.	Ref	Teheran	17.0750 pds.
Pic.	Abyssinia	0.7499 yards	Rik	Japan	116.1250 gr's.
" Turkish	Algeria	0.6923 "	Rjoo	Algeria	0.0865 yards
" Arabic	"	0.5249 "	Robi	Denmark	3.4321 "
"	Constantinople	0.7317 "	Rode	Norway	8.2474 "
"	Crete or Can-	0.6969 "	Roede	Netherlands	10.9363 "
" native	dia	0.6214 "	Roti or rotollo	Abyssinia	0.8879 pds.
" Nile	Egypt	0.2506 "	" <i>atari spices</i>	Algeria	1.2040 "
"	"	0.7085 "	" <i>cheddar</i>		
"	for cloth	0.7229 "	" <i>for fruits</i>		
"	Morocco	0.7369 "	" <i>khebir</i>		
"	for cloth	0.5173 "	" <i>or rotollo</i>	Egypt	1.3545 "
"	Tunis	0.6998 "	" <i>government</i>		2.0817 "
"	lisen	"	" <i>of commerce</i>	Morocco	0.9820 "
"	silk	"	" <i>of markets</i>		1.2256 "
See also Plik.			" <i>Rotolo</i>	Tunis	1.7011 "
Picul, hemp	Manilla	139.4498 pds.		Crete or Can-	1.0915 "
Plik.	Ancona	0.4274 yards		dia	1.1675 "
"	ArgentineConfed-	0.3160 "	Rotolo	Cyprus	5.2419 "
"	eration	0.5619 "	"	Naples	1.9645 "
"	Ipirando	0.3746 "	"	Sicily	1.9250 "
"	Genoa	0.5720 "	"		1.7500 "
"	manua	0.3259 "	Bubbio	Roman States	8.3553 bush.
"	Modena	0.3001 "	"	(Rome)	
"	Roman States	0.3803 "	"	Austria	7.9424 "
"	Spain	0.7398 "	"	(Ancona)	4.1483 yards
"	Venice	0.7347 "	Ruthe	Bengal	2.8250 gr's.
Plik.	Aleppo	0.6370 "	Buttee <i>for pearls</i>	Bombay	3.0000 "
"	Cyprus	0.7302 "	"		
"	Damascus	0.7338 "	"		
"	Smyrna	0.5268 "	Saf or saha	Algeria	1.3622 bush.
"	Tripoli	"	Sacco	Modena	3.9956 "
"	or dira arabic	"	"	Turin	3.2635 "
"	or arbida'a	"	"	Tuscany	2.0739 "
"	or lesser pik	"	Sachino, sagene	Russia	7.0000 feet.
			" or sashen	Malta	8.2203 bush.
Plik.	Greece	1.0936 "	Salma	Sicily	7.8000 "
Pint apothecaries	United States	16.0000 ozs.	"		10.0000 "
Pinta.	Venetian Lombardy.	0.2642 gallis.			
"	"	0.0924 bush.			
Pipa. <i>white wine</i>	Madeira	110.0000 gallis.			
Pipe.	Great Britain	139.6650 "			
"	United States	126.0000 "			

FOREIGN WEIGHTS AND MEASURES.—Continued.

Name.	Locality.	U. S. Value.	Name.	Locality.	U. S. Value.
Salma.....wine	Sicily.....	22.0000 galls.	Talanton.....	Greece.....	3.3072 pds.
Sals.....	Japan.....	0.3315 yard.	Tampang...for tin	Malacca.....	1.3359 "
Sat.....	Siam.....	0.0084 bush.	Tarrie.....	Algeria.....	0.5630 bush.
Saum.....	Austria.....	339.5357 pds.	Tcheterverik.....	Russia.....	0.7448 "
" for steel	".....	308.6693 "	Tcheterverka.....	".....	0.7448 peck-
Scheepston.....	Netherlands.....	28.3800 bush.	Tchetvierl.....	".....	5.9521 bush.
Scheffel.....	Bavaria.....	6.3100 bush.	Teman.....rice	Arabia (Mocca).....	168.0000 pds.
".....	Bremen.....	2.1020 "	Tercio.....tobacco	Mexico.....	162.2690 "
" grain	German Emp.	1.4191 "	Tierce.....	Great Britain.....	43.2216 gallis.
" oats, fruit	Lubeck.....	1.0097 "	Timbang...grain	Java.....	677.9625 pds.
".....	".....	1.1213 "	Tomme.....	Denmark.....	1.0297 inch.
".....	Prussia.....	1.5597 "	Tomolo.....	Naples.....	1.5646 bush.
".....	Saxony.....	2.9486 "	Ton.....shipping	United States.....	40.0000 cu. ft.
".....	Württemberg.....	5.0292 "	Tönde.....	Denmark.....	3.9478 bush.
Schenk-eimer.....	Bavaria.....	16.9441 galls.	".....beer	".....	34.7073 galls.
Schopel.....	Netherlands.....	0.2838 bush.	".....tar	".....	30.6241 "
Schiffslast, shipping ton	Austria.....	2469.2300 pds.	Toneiada.....	Argentine Confederation.....	29.2021 bush.
Seer.....	Bengal.....	1.8668 pds.	"....ton for shipping	Portugal.....	1748.493 pds.
".....	Bombay.....	0.7000 "	Tonne.....	German Emp.	2204.600 "
".....	Ceylon.....	0.3000 galls.	Tum.....	Norway.....	0.9742 inch.
Sel.....	Madras.....	0.6260 pds.	".....	Sweden.....	1.1630 "
Seetl.....	China.....	3.4718 bush.	Tung.....	Sumatra.....	4.0000 yards
Shik.....	Siam.....	0.3346 "	Tunna.....	Norway.....	4.1573 bush.
Shing shi.....	China.....	160.0000 pds.	".....	".....	33.1710 gallis.
Shing tsong.....	".....	0.0219 bush.	Uckia.....	Tunis.....	0.0699 pds.
Shye.....	Anjar.....	0.1317 galls.	Untz.....	Norway.....	0.0686 "
Sidio.....	Muscat.....	0.8824 bush.	Urna.(see cima)		
Sjoo or Ito- massé	Japan.....	0.4592 "	Vakia.....	Arabia (Mocha).....	1.2000 oz.
Skalpund.....	Norway.....	0.9374 pds.	Vara.....	Argentine Confederation.....	0.9478 yards
".....	Sweden.....	0.9374 "	".....	Brazil.....	1.1888 "
Skooppe.....	Denmark.....	0.4933 bush.	".....	Cent. America.....	0.9131 "
Soallee.....	Bengal.....	2.3378 "	".....	Chili.....	0.9269 "
Sok.....	Siam.....	0.5255 yards	".....	Cuba.....	0.9274 "
Soma.....	Roman States (Ancona).....	18.4925 galls.	".....	Dutch W. Indies (Curacao).....	0.9271 "
".....	(Rome).....	43.3860 "	".....	Mexico.....	0.9139 "
Span.....	Bengal.....	0.2500 yards	".....	Peru.....	0.9270 "
".....	Great Britain.....	0.2500 "	".....	Portugal.....	1.2030 "
".....	Norway.....	2.0766 bush.	".....	Spain.....	0.9274 "
Square foot.....	United States.....	144.0000 sq. in.	".....	Spanish W. Indies.....	0.9271 "
".....	".....	9.0000 sq. ft.	".....	Venezuela.....	0.9132 "
Stab.....	German Emp.	1.0937 yards	".....	Russia.....	3.2465 gallis.
".....	Hungary.....	1.7286 "	".....	Austria.....	4.0384 oz.
Stadio.....	Ionian Islands.....	22.0000 yards	".....	Viertel.....	3.7380 gallis.
Stadio.....	Greece.....	3280.8990 feet.	".....	".....	0.4963 bush.
Stajo.....	Modena.....	1.9978 bush.	Vis.....	Birmah (Rangoon).....	3.3333 pds.
Stajo or staro- for oil	Naples.....	2.6163 galls.	Vis or Visay.....	Madras.....	3.1248 "
".....	Parma.....	1.8333 bush.	Vouah.....	Siam.....	2.1019 yards
Staro.....	Tuscany.....	0.6916 "	Wakesa.....	Abyssinia.....	0.0573 pds.
Stang.....	Sweden.....	3.2442 yards	".....	Algeria.....	0.7526 "
Starelo.....	Roman States.....	0.5222 bush.	Wakega.....com- mercial	Mocha.....	1.0000 "
Stein.....	Austria.....	24.6940 pds.	" gold & silver	".....	0.6857 "
Stone.....	Great Britain.....	14.0000	Yard.....	Great Britain.....	1.0000 yard
Stop.....	Norway.....	0.3466 galls.	Zentner.....	German Emp.	110.2300 pds.
Stübchen.....	Bremen.....	0.8511 galls.	Zoll-pfund.....	Bavaria.....	1.1023 "
".....	Brunswick.....	0.9880 "	Zuber.....	Baden.....	42.5700 bush.
Stuetze or stutz	Baden.....	3.9628 "			
Tael.....	Bantam Java.....	0.1511 pds.			
".....	Borneo.....	0.0678 "			
".....	China.....	0.0834 "			
".....	Cochin China.....	0.0844 "			
".....	Siam.....	0.1334 "			
".....	Sooloo Isles.....	0.0833 "			







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